

Collin County, Texas

April 30, 2011



Monthly Interim Financial Report (unaudited and unadjusted)

Prepared By:
County Auditor's Office

Jeff May
County Auditor

Member of the Government Finance Officers Association
This report is available on the internet: <http://www.co.collin.tx.us/auditor>

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Note: Financial results are unaudited.



COLLIN COUNTY

OFFICE OF COUNTY AUDITOR

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June 23, 2011

Honorable District Judges of Collin County and
Honorable Members of the Collin County Commissioners Court

The unaudited and unadjusted Monthly Financial Report of Collin County, Texas, as of April 30, 2011, is hereby submitted. This report, as required by Local Government Code §114.023 and §114.025, was prepared by the County Auditor and is intended for informational purposes only. The statements are reported on a budgetary basis, which is not in accordance with generally accepted accounting principles.

As County Auditor, I am not independent with regard to these financial reports. These reports have been prepared in accordance with the professional standards of the AICPA, the GFOA, and GASB. The general ledger has been maintained with due professional care.

This report is intended to be self-explanatory. However, if you need clarification or have questions, please do not hesitate to call the County Auditor's office for more information at 972/548-4641.

After submission, this report can be seen on the internet at: <http://www.co.collin.tx.us/auditor>.

Respectfully submitted,

/s/ Jeff May

Jeff May
County Auditor

Collin County, Texas
Unaudited Balance Sheet
Governmental Funds
April 30, 2011 and 2010

	<u>April 30, 2011</u>	<u>April 30, 2010</u>
Assets:		
Cash and cash equivalents	\$ 215,947,344	\$ 247,144,500
Investments	162,296,141	164,472,626
Receivables:		
Taxes (net of allowance for uncollectible)	5,152,334	6,800,562
Due from other governments	1,042,906	1,116,539
Due from other funds	94,332	224,798
Advance to other funds	18,444,928	18,681,291
Interest	15,548	-
Miscellaneous	175,527	191,865
Inventories	3,624,517	2,487,045
Total Assets	<u><u>\$ 406,793,577</u></u>	<u><u>\$ 441,119,226</u></u>
Liabilities:		
Accounts payable	\$ 1,045,130	\$ 196,585
Payroll related costs payable	1,277,927	1,282,165
Lease deposits payable	25,168	26,197
Due to other governments	195,627	201,684
Due to other funds	38,016	91,442
Deferred revenue	16,574,606	(144,581)
Deferred tax revenue	5,080,875	6,718,924
Total Liabilities	<u><u>24,237,349</u></u>	<u><u>8,372,416</u></u>
Fund Balance:		
Reserved for:		
Debt service	8,181,001	11,722,281
Capital projects	68,707,419	109,208,264
Sale of courthouse	-	2,000,000
Animal shelter facility	1,417,037	1,700,444
Collin County Toll Road Authority	17,027,891	16,980,846
Healthcare Foundation	10,003,981	12,068,243
Myers Park Foundation	31,056	123,165
Encumbrances	60,181,010	65,750,349
Inventories	3,624,517	2,487,045
Unreserved, but designated for:		
Capital assets	-	1,507,176
Special projects	1,519,012	1,519,012
Five year plan	6,977,360	6,977,360
Administration	949,766	906,556
Unreserved and undesignated		
General fund	184,703,433	172,195,886
Special revenue funds	19,232,745	27,600,183
Total Fund Balance	<u><u>382,556,228</u></u>	<u><u>432,746,810</u></u>
Total Liabilities and Fund Balance	<u><u>\$ 406,793,577</u></u>	<u><u>\$ 441,119,226</u></u>

Collin County, Texas
Unaudited Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Seven Months Ended April 30, 2011 and 2010

	Totals (Memorandum Only)	
	April 30, 2011	April 30, 2010
Revenues:		
Property taxes	\$ 167,640,763	\$ 171,022,469
Fees and permits	12,597,180	12,910,893
Federal and state funds	8,766,881	7,120,943
Charges for services	5,567,335	5,334,963
Fines and forfeitures	2,013,325	2,185,991
Other local government funds	63,735	-
Rental revenues	660,237	674,133
Interest	1,856,780	2,353,735
Miscellaneous	782,190	654,915
Total Revenues	<u>199,948,426</u>	<u>202,258,042</u>
Expenditures:		
Current		
General administration	19,220,332	18,452,221
Judicial	9,386,330	9,347,284
Financial administration	5,827,243	5,841,034
Legal	6,173,025	6,144,070
Public facilities	5,263,966	5,357,024
Equipment services	1,105,073	1,045,111
Public safety	33,692,763	33,482,516
Public transportation	11,044,970	7,698,614
Health and welfare	9,764,823	10,009,395
Culture and recreation	620,920	637,270
Conservation	171,916	154,730
Capital projects - capital outlay	38,161,557	27,228,565
Debt service:		
Principal retirement	26,685,000	25,590,000
Interest and fiscal charges	8,504,971	9,463,226
Bond issuance costs	209,693	-
Advance refunding escrow	1,940,678	-
Total Expenditures	<u>177,773,260</u>	<u>160,451,060</u>
Excess (deficiency) of revenues over (under) expenditures	22,175,166	41,806,982
Other financing sources (uses):		
Transfers in	9,728,769	8,430,160
Transfers out	(9,728,769)	(8,430,160)
Sale of assets	2,500	72,513
Debt issuance	23,035,474	-
Refunding escrow payments	(23,060,000)	-
Premium (discount) on sale of bonds	2,262,751	-
Total other financing sources (uses)	<u>2,240,725</u>	<u>72,513</u>
Net change in fund balances	24,415,891	41,879,495
Fund balance - beginning	<u>358,140,337</u>	<u>390,867,315</u>
Fund balance - ending	<u>\$ 382,556,228</u>	<u>\$ 432,746,810</u>

COLLIN COUNTY, TEXAS

Unaudited Statement of Net Assets

Internal Service Funds

April 30, 2011 and 2010

	<u>April 30, 2011</u>	<u>April 30, 2010</u>
Assets:		
Current assets:		
Cash and cash equivalents	\$ 13,369,439	\$ 12,540,945
Investments	3,536,993	4,594,318
Receivables:		
Miscellaneous receivables	<u>158,668</u>	<u>150,213</u>
Total current assets	<u>17,065,100</u>	<u>17,285,476</u>
Capital assets (net of accumulated depreciation):		
Buildings and systems	2,444,252	2,539,150
Machinery and equipment	<u>95,904</u>	<u>99,882</u>
Total capital assets	<u>2,540,156</u>	<u>2,639,032</u>
Total assets	<u>19,605,256</u>	<u>19,924,508</u>
Liabilities:		
Current liabilities:		
Accounts payable	88	88
Claims payable	<u>1,939,389</u>	<u>1,939,389</u>
Total current liabilities	<u>1,939,477</u>	<u>1,939,477</u>
Noncurrent liabilities:		
Advance from other funds	<u>1,417,037</u>	<u>1,700,444</u>
Total noncurrent liabilities	<u>1,417,037</u>	<u>1,700,444</u>
Total liabilities	<u>3,356,514</u>	<u>3,639,921</u>
Net assets:		
Net assets, invested in		
capital assets	2,540,156	2,639,032
Unrestricted	<u>13,708,586</u>	<u>13,645,555</u>
Total net assets	<u>\$ 16,248,742</u>	<u>\$ 16,284,587</u>

COLLIN COUNTY, TEXAS

Unaudited Statement of Revenues, Expenses, and Changes in Fund Net Assets

Internal Service Funds

For the Seven Months Ended April 30, 2011 and 2010

	<u>April 30, 2011</u>	<u>April 30, 2010</u>
Operating revenues:		
Premiums	\$ 18,058,879	\$ 17,845,369
Charges for services	714,716	729,613
Other	940,607	239,013
Total operating revenues	<u>19,714,202</u>	<u>18,813,995</u>
Operating expenses:		
Administration	1,940,891	1,485,723
Benefits	11,454,438	12,422,986
Total operating expenses	<u>13,395,329</u>	<u>13,908,709</u>
Operating income	6,318,873	4,905,286
Nonoperating revenues (expenses):		
Interest income	<u>55,897</u>	<u>77,005</u>
Total nonoperating revenues (expenses)	<u>55,897</u>	<u>77,005</u>
Change in net assets	6,374,770	4,982,291
Total net assets – beginning	<u>9,873,972</u>	<u>11,302,296</u>
Total net assets – ending	<u><u>\$ 16,248,742</u></u>	<u><u>\$ 16,284,587</u></u>

COLLIN COUNTY, TEXAS
Fund Summary for Commissioners Court Approved Expenditures Budgets
April 30, 2011

	Annual Revised Budget	Actual Expenditures Year to Date	Variance - Actual YTD to Revised Budget	Percent of Budget Used YTD	Revised Budget for 7 Months ⁽¹⁾
<u>Percentage of Year Lapsed</u>				58.3%	
<u>Budgets Approved for Collin County</u>					
<u>General Fund</u>					
General Administration:					
County Judge:					
Salaries and benefits	\$ 170,029	\$ 94,405	\$ 75,624	55.5%	\$ 99,184
Maintenance and operating	14,352	2,900	11,452	20.2%	8,372
Total County Judge	184,381	97,305	87,076		107,556
Commissioners Court:					
Salaries and benefits	557,871	317,958	239,913	57.0%	325,425
Maintenance and operating	74,260	13,805	60,455	18.6%	43,318
Total Commissioners Court	632,131	331,763	300,368		368,743
County Clerk:					
Salaries and benefits	1,855,549	1,015,458	840,091	54.7%	1,082,404
Maintenance and operating	579,744	23,844	555,900	4.1%	338,184
Total County Clerk	2,435,293	1,039,302	1,395,991		1,420,588
Support Services:					
Salaries and benefits	169,787	105,051	64,736	61.9%	99,042
Maintenance and operating	1,362,088	824,008	538,080	60.5%	794,551
Total Support Services	1,531,875	929,059	602,816		893,594
Human Resources:					
Salaries and benefits	1,418,746	797,236	621,510	56.2%	827,602
Maintenance and operating	88,571	29,548	59,023	33.4%	51,666
Total Human Resources	1,507,317	826,784	680,533		879,268
Veterans' Service Officer:					
Salaries and benefits	242,013	109,586	132,427	45.3%	141,174
Maintenance and operating	2,755	(97)	2,852	-3.5%	1,607
Total Veterans' Service Officer	244,768	109,489	135,279		142,781
ERP:					
Salaries and benefits	531,954	286,504	245,450	53.9%	310,307
Maintenance and operating	8,975	-	8,975	0.0%	5,235
Total ERP	540,929	286,504	254,425		315,542
Non-Departmental:					
Salaries and benefits	393,085	108,830	284,255	27.7%	229,300
Maintenance and operating	21,196,954	10,890,582	10,306,372	51.4%	12,364,890
Capital	103,181	9,180	94,001	8.9%	60,189
Total Non-Departmental	21,693,220	11,008,592	10,684,628		12,654,378
Non-Departmental Capital Replacement:					
Maintenance and operating	588,121	98,434	489,687	16.7%	343,071
Capital	464,182	115,727	348,455	24.9%	270,773
Total Non-Departmental Capital Replacement	1,052,303	214,161	838,142		613,843
Administrative Services:					
Salaries and benefits	802,754	450,266	352,488	56.1%	468,273

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

COLLIN COUNTY, TEXAS

Fund Summary for Commissioners Court Approved Expenditures Budgets

April 30, 2011

	Annual Revised Budget	Actual Expenditures Year to Date	Variance - Actual YTD to Revised Budget	Percent of Budget Used YTD	Revised Budget for 7 Months ⁽¹⁾
<u>Percentage of Year Lapsed</u>				58.3%	
Maintenance and operating	16,100	4,081	12,019	25.3%	9,392
Total Administrative Services	<u>\$ 818,854</u>	<u>\$ 454,347</u>	<u>\$ 364,507</u>		<u>\$ 477,665</u>

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COLLIN COUNTY, TEXAS

Fund Summary for Commissioners Court Approved Expenditures Budgets

April 30, 2011

	Annual Revised Budget	Actual Expenditures Year to Date	Variance - Actual YTD to Revised Budget	Percent of Budget Used YTD	Revised Budget for 7 Months ⁽¹⁾
Percentage of Year Lapsed				58.3%	
Risk Management:					
Salaries and benefits	\$ 92,219	\$ 53,284	\$ 38,935	57.8%	\$ 53,794
Maintenance and operating	1,514,782	-	1,514,782	0.0%	883,623
Total Risk Management	1,607,001	53,284	1,553,717		937,417
Information Technology:					
Salaries and benefits	2,939,076	1,554,625	1,384,451	52.9%	1,714,461
Maintenance and operating	282,026	24,952	257,074	8.8%	164,515
Capital	5,500	-	5,500	0.0%	3,208
Total Information Technology	3,226,602	1,579,577	1,647,025		1,882,185
Elections:					
Salaries and benefits	1,072,880	805,252	267,628	75.1%	625,847
Maintenance and operating	190,623	22,571	168,052	11.8%	111,197
Total Elections	1,263,503	827,823	435,680		737,043
Records:					
Salaries and benefits	478,720	291,763	186,957	60.9%	279,253
Maintenance and operating	54,911	66	54,845	0.1%	32,031
Total Records	533,631	291,829	241,802		311,285
Telecommunications:					
Salaries and benefits	669,136	392,974	276,162	58.7%	390,329
Maintenance and operating	1,351,351	419,087	932,264	31.0%	788,288
Capital	25,000	-	25,000	0.0%	14,583
Total Telecommunications	2,045,487	812,061	1,233,426		1,193,201
Housing Finance Corporation -					
Interest and fiscal charges	-	-	-		-
Total General Administration	39,317,295	18,861,880	20,455,415		22,935,089
Judicial:					
County Court Probate:					
Salaries and benefits	441,769	238,553	203,216	54.0%	257,699
Maintenance and operating	11,400	3,068	8,332	26.9%	6,650
Total County Court Probate	453,169	241,621	211,548		264,349
County Courts-at-Law:					
County Courts-at-Law combined:					
Maintenance and operating	163,300	36,019	127,281	22.1%	95,258
County Court-at-Law I:					
Salaries and benefits	463,213	258,101	205,112	55.7%	270,208
Maintenance and operating	11,675	1,182	10,493	10.1%	6,810
Total County Court-at-Law I	474,888	259,283	215,605		277,018
County Court-at-Law II:					
Salaries and benefits	488,829	263,756	225,073	54.0%	285,150
Maintenance and operating	9,690	275	9,415	2.8%	5,653
Total County Court-at-Law II	498,519	264,031	234,488		290,803
County Court-at-Law III:					
Salaries and benefits	445,702	258,084	187,618	57.9%	259,993
Maintenance and operating	10,480	4,082	6,398	39.0%	6,113

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

COLLIN COUNTY, TEXAS

Fund Summary for Commissioners Court Approved Expenditures Budgets

April 30, 2011

	Annual Revised Budget	Actual Expenditures Year to Date	Variance - Actual YTD to Revised Budget	Percent of Budget Used YTD	Revised Budget for 7 Months ⁽¹⁾
<u>Percentage of Year Lapsed</u>				58.3%	
Total County Court-at-Law III	\$ 456,182	\$ 262,166	\$ 194,016		\$ 266,106

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

COLLIN COUNTY, TEXAS

Fund Summary for Commissioners Court Approved Expenditures Budgets

April 30, 2011

	Annual Revised Budget	Actual Expenditures Year to Date	Variance - Actual YTD to Revised Budget	Percent of Budget Used YTD	Revised Budget for 7 Months ⁽¹⁾
Percentage of Year Lapsed				58.3%	
County Court-at-Law No. IV:					
Salaries and benefits	\$ 438,133	\$ 246,079	\$ 192,054	56.2%	\$ 255,578
Maintenance and operating	12,337	1,481	10,856	12.0%	7,197
Total County Court-at-Law IV	450,470	247,560	202,910		262,774
County Court-at-Law V:					
Salaries and benefits	457,521	255,481	202,040	55.8%	266,887
Maintenance and operating	10,190	2,372	7,818	23.3%	5,944
Total County Court-at-Law V	467,711	257,853	209,858		272,831
County Court-at-Law VI:					
Salaries and benefits	440,107	248,327	191,780	56.4%	256,729
Maintenance and operating	10,682	2,843	7,839	26.6%	6,231
Total County Court-at-Law VI	450,789	251,170	199,619		262,960
Total County Courts-at-Law	2,961,859	1,578,082	1,383,777		1,727,751
County Court-at-Law Clerks:					
Salaries and benefits	1,482,720	918,604	564,116	62.0%	864,920
Maintenance and operating	22,878	5,531	17,347	24.2%	13,346
Total County Court-at-Law Clerks	1,505,598	924,135	581,463		878,266
County Clerks - Probate/Mental					
Salaries and benefits	274,398	161,720	112,678	58.9%	160,066
Maintenance and operating	296,768	105,364	191,404	35.5%	173,115
Total County Clerks - Probate/Mental	571,166	267,084	304,082		333,180
District Courts:					
District Courts Combined:					
Salaries and benefits	234,731	130,390	104,341	55.5%	136,926
Maintenance and operating	363,956	134,766	229,190	37.0%	212,308
Total District Courts Combined	598,687	265,156	333,531		349,234
199th District Court:					
Salaries and benefits	317,104	174,915	142,189	55.2%	184,977
Maintenance and operating	10,680	2,032	8,648	19.0%	6,230
Total 199th District Court	327,784	176,947	150,837		191,207
219th District Court:					
Salaries and benefits	307,192	172,268	134,924	56.1%	179,195
Maintenance and operating	11,713	3,850	7,863	32.9%	6,833
Total 219th District Court	318,905	176,118	142,787		186,028
296th District Court:					
Salaries and benefits	316,797	172,835	143,962	54.6%	184,798
Maintenance and operating	11,185	525	10,660	4.7%	6,525
Total 296th District Court	327,982	173,360	154,622		191,323
366th District Court:					
Salaries and benefits	313,286	174,466	138,820	55.7%	182,750
Maintenance and operating	11,471	4,584	6,887	40.0%	6,691
Total 366th District Court	\$ 324,757	\$ 179,050	\$ 145,707		\$ 189,442

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

COLLIN COUNTY, TEXAS

Fund Summary for Commissioners Court Approved Expenditures Budgets

April 30, 2011

	Annual Revised Budget	Actual Expenditures Year to Date	Variance - Actual YTD to Revised Budget	Percent of Budget Used YTD	Revised Budget for 7 Months ⁽¹⁾
Percentage of Year Lapsed				58.3%	
380th District Court:					
Salaries and benefits	\$ 284,280	\$ 161,703	\$ 122,577	56.9%	\$ 165,830
Maintenance and operating	14,464	1,242	13,222	8.6%	8,437
Total 380th District Court	298,744	162,945	135,799		174,267
401st District Court:					
Salaries and benefits	316,276	176,470	139,806	55.8%	184,494
Maintenance and operating	11,195	2,863	8,332	25.6%	6,530
Total 401st District Court	327,471	179,333	148,138		191,025
416th District Court:					
Salaries and benefits	303,687	199,513	104,174	65.7%	177,151
Maintenance and operating	11,586	2,539	9,047	21.9%	6,759
Total 416th District Court	315,273	202,052	113,221		183,909
417th District Court:					
Salaries and benefits	294,857	168,133	126,724	57.0%	172,000
Maintenance and operating	11,379	3,594	7,785	31.6%	6,638
Total 417th District Court	306,236	171,727	134,509		178,638
429th District Court:					
Salaries and benefits	296,968	157,733	139,235	53.1%	173,231
Maintenance and operating	13,785	2,583	11,202	18.7%	8,041
Total 429th District Court	310,753	160,316	150,437		181,273
Total District Courts	3,456,592	1,847,004	1,609,588		2,016,345
District Clerk:					
Salaries and benefits	3,488,813	2,038,119	1,450,694	58.4%	2,035,141
Maintenance and operating	90,767	31,977	58,790	35.2%	52,947
Total District Clerk	3,579,580	2,070,096	1,509,484		2,088,088
Justices of the Peace:					
Justice of the Peace, Precinct 1:					
Salaries and benefits	449,414	264,710	184,704	58.9%	262,158
Maintenance and operating	9,800	2,573	7,227	26.3%	5,717
Total Justice of the Peace, Precinct 1	459,214	267,283	191,931		267,875
Justice of the Peace, Precinct 2:					
Salaries and benefits	401,609	230,424	171,185	57.4%	234,272
Maintenance and operating	17,306	6,437	10,869	37.2%	10,095
Total Justice of the Peace, Precinct 2	418,915	236,861	182,054		244,367
Justice of the Peace, Precinct 3-1:					
Salaries and benefits	361,326	217,879	143,447	60.3%	210,774
Maintenance and operating	7,872	2,790	5,082	35.4%	4,592
Total Justice of the Peace, Precinct 3-1	369,198	220,669	148,529		215,366
Justice of the Peace, Precinct 3-2:					
Salaries and benefits	398,571	236,508	162,063	59.3%	232,500
Maintenance and operating	9,638	3,791	5,847	39.3%	5,622
Total Justice of the					

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

COLLIN COUNTY, TEXAS

Fund Summary for Commissioners Court Approved Expenditures Budgets

April 30, 2011

	Annual Revised Budget	Actual Expenditures Year to Date	Variance - Actual YTD to Revised Budget	Percent of Budget Used YTD	Revised Budget for 7 Months ⁽¹⁾
<u>Percentage of Year Lapsed</u>				58.3%	
Peace, Precinct 3-2	\$ 408,209	\$ 240,299	\$ 167,910		\$ 238,122

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COLLIN COUNTY, TEXAS

Fund Summary for Commissioners Court Approved Expenditures Budgets

April 30, 2011

	Annual Revised Budget	Actual Expenditures Year to Date	Variance - Actual YTD to Revised Budget	Percent of Budget Used YTD	Revised Budget for 7 Months ⁽¹⁾
Percentage of Year Lapsed				58.3%	
Justice of the Peace, Precinct 4:					
Salaries and benefits	\$ 468,644	\$ 280,270	\$ 188,374	59.8%	\$ 273,376
Maintenance and operating	18,128	3,458	14,670	19.1%	10,575
Total Justice of the Peace, Precinct 4	<u>486,772</u>	<u>283,728</u>	<u>203,044</u>		<u>283,950</u>
Total Justices of the Peace	<u>2,142,308</u>	<u>1,248,840</u>	<u>893,468</u>		<u>1,249,680</u>
Total Judicial	<u>14,670,272</u>	<u>8,176,862</u>	<u>6,493,410</u>		<u>8,557,659</u>
Financial Administration:					
County Auditor:					
Salaries and benefits	2,411,643	1,364,464	1,047,179	56.6%	1,406,792
Maintenance and operating	59,994	17,603	42,391	29.3%	34,997
Total County Auditor	<u>2,471,637</u>	<u>1,382,067</u>	<u>1,089,570</u>		<u>1,441,788</u>
Budget Director:					
Salaries and benefits	569,099	296,693	272,406	52.1%	331,974
Maintenance and operating	19,260	7,440	11,820	38.6%	11,235
Total Budget Director	<u>588,359</u>	<u>304,133</u>	<u>284,226</u>		<u>343,209</u>
County Court-at-Law Clerks - Collection					
Salaries and benefits	271,059	127,764	143,295	47.1%	158,118
Maintenance and operating	14,450	2,406	12,044	16.7%	8,429
Total Budget Collections	<u>285,509</u>	<u>130,170</u>	<u>155,339</u>		<u>166,547</u>
Tax Assessor-Collector:					
Salaries and benefits	4,386,413	2,515,008	1,871,405	57.3%	2,558,741
Maintenance and operating	166,403	60,331	106,072	36.3%	97,068
Total Tax Assessor-Collector	<u>4,552,816</u>	<u>2,575,339</u>	<u>1,977,477</u>		<u>2,655,809</u>
Treasury:					
Salaries and benefits	281,511	168,027	113,484	59.7%	164,215
Maintenance and operating	8,717	344	8,373	3.9%	5,085
Total Treasury	<u>290,228</u>	<u>168,371</u>	<u>121,857</u>		<u>169,300</u>
Tax Appraiser:					
Maintenance and operating	<u>1,129,533</u>	<u>553,436</u>	<u>576,097</u>		<u>658,894</u>
Purchasing Department:					
Salaries and benefits	1,244,851	704,601	540,250	56.6%	726,163
Maintenance and operating	26,740	9,127	17,613	34.1%	15,598
Total Purchasing Department	<u>1,271,591</u>	<u>713,728</u>	<u>557,863</u>		<u>741,761</u>
Total Financial Administration	<u>10,589,673</u>	<u>5,827,244</u>	<u>4,762,429</u>		<u>6,177,309</u>
Legal:					
District Attorney:					
Salaries and benefits	10,502,820	5,935,588	4,567,232	56.5%	6,126,645
Maintenance and operating	406,454	133,548	272,906	32.9%	237,098
Total District Attorney	<u>10,909,274</u>	<u>6,069,136</u>	<u>4,840,138</u>		<u>6,363,743</u>
Total Legal	<u>\$ 10,909,274</u>	<u>\$ 6,069,136</u>	<u>\$ 4,840,138</u>		<u>\$ 6,363,743</u>

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

COLLIN COUNTY, TEXAS

Fund Summary for Commissioners Court Approved Expenditures Budgets

April 30, 2011

	Annual Revised Budget	Actual Expenditures Year to Date	Variance - Actual YTD to Revised Budget	Percent of Budget Used YTD	Revised Budget for 7 Months ⁽¹⁾
<u>Percentage of Year Lapsed</u>				58.3%	
Public Facilities:					
Facilities Management:					
Salaries and benefits	\$ 419,708	\$ 225,992	\$ 193,716	53.8%	\$ 244,830
Maintenance and operating	1,539,892	817,977	721,915	53.1%	898,270
Total Facilities Management	1,959,600	1,043,969	915,631		1,143,100
Building Superintendent:					
Salaries and benefits	3,286,086	1,919,684	1,366,402	58.4%	1,916,884
Maintenance and operating	5,040,349	2,116,320	2,924,029	42.0%	2,940,204
Total Building Superintendent	8,326,435	4,036,004	4,290,431		4,857,087
Total Public Facilities	10,286,035	5,079,973	5,206,062		6,000,187
Equipment Services:					
Service Center:					
Salaries and benefits	1,023,261	554,098	469,163	54.2%	596,902
Maintenance and operating	1,287,912	550,975	736,937	42.8%	751,282
Capital	628,588	50,634	577,954	8.1%	366,676
Total Equipment Services	2,939,761	1,155,707	1,784,054		1,714,861
Public safety:					
Ambulance:					
Maintenance and operating	907,534	563,833	343,701	62.1%	529,395
Fire Marshal:					
Salaries and benefits	360,876	202,155	158,721	56.0%	210,511
Maintenance and operating	1,014,058	753,507	260,551	74.3%	591,534
Total Fire Marshal	1,374,934	955,662	419,272		802,045
Breathalyzer Program:					
Maintenance and operating	40,000	10,930	29,070	27.3%	23,333
Total Breathalyzer Program	40,000	10,930	29,070	27.3%	23,333
Constables:					
Constable, Precinct 1:					
Salaries and benefits	945,910	532,658	413,252	56.3%	551,781
Maintenance and operating	8,236	3,209	5,027	39.0%	4,804
Total Constable, Precinct 1	954,146	535,867	418,279		556,585
Constable, Precinct 2:					
Salaries and benefits	459,278	259,517	199,761	56.5%	267,912
Maintenance and operating	4,973	488	4,485	9.8%	2,901
Total Constable, Precinct 2	464,251	260,005	204,246		270,813
Constable, Precinct 3:					
Salaries and benefits	1,294,877	726,348	568,529	56.1%	755,345
Maintenance and operating	13,348	2,920	10,428	21.9%	7,786
Total Constable, Precinct 3	1,308,225	729,268	578,957		763,131
Constable, Precinct 4:					
Salaries and benefits	946,909	534,000	412,909	56.4%	552,364
Maintenance and operating	15,198	2,825	12,373	18.6%	8,866
Total Constable, Precinct 4	962,107	536,825	425,282		561,229

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COLLIN COUNTY, TEXAS

Fund Summary for Commissioners Court Approved Expenditures Budgets

April 30, 2011

	Annual Revised Budget	Actual Expenditures Year to Date	Variance - Actual YTD to Revised Budget	Percent of Budget Used YTD	Revised Budget for 7 Months ⁽¹⁾
<u>Percentage of Year Lapsed</u>				58.3%	
Total Constables	\$ 3,688,729	\$ 2,061,965	\$ 1,626,764		\$ 2,151,759

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COLLIN COUNTY, TEXAS

Fund Summary for Commissioners Court Approved Expenditures Budgets

April 30, 2011

	Annual Revised Budget	Actual Expenditures Year to Date	Variance - Actual YTD to Revised Budget	Percent of Budget Used YTD	Revised Budget for 7 Months ⁽¹⁾
Percentage of Year Lapsed				58.3%	
Sheriff:					
Salaries and benefits	\$ 11,824,932	\$ 6,722,735	\$ 5,102,197	56.9%	\$ 6,897,877
Maintenance and operating	361,655	137,744	223,911	38.1%	210,965
Capital	10,298	-	10,298	0.0%	6,007
Total Sheriff	12,196,885	6,860,479	5,336,406		7,114,850
Jail Operations:					
Salaries and benefits	17,145,855	10,347,116	6,798,739	60.3%	10,001,749
Maintenance and operating	1,586,688	848,167	738,521	53.5%	925,568
Total Jail Operations	18,732,543	11,195,283	7,537,260		10,927,317
Minimum Security Operations:					
Salaries and benefits	2,893,566	1,701,434	1,192,132	58.8%	1,687,914
Maintenance and operating	332,267	90,782	241,485	27.3%	193,822
Total Minimum Security Operations	3,225,833	1,792,216	1,433,617		1,881,736
Medical Examiner:					
Salaries and benefits	885,399	490,166	395,233	55.4%	516,483
Maintenance and operating	232,921	129,820	103,101	55.7%	135,871
Total Medical Examiner	1,118,320	619,986	498,334		652,353
Civil Defense:					
Maintenance and operating	10,000	10,000	-	100.0%	5,833
Total Civil Defense	10,000	10,000	-		5,833
Highway Patrol:					
Salaries and benefits	22,896	17,550	5,346	76.7%	13,356
Total Highway Patrol	22,896	17,550	5,346		13,356
Juvenile Board:					
Maintenance and operating	401,000	212,777	188,223	53.1%	233,917
Community Supervision:					
Maintenance and operating	30,000	30,000	-	100.0%	17,500
Total Community Supervision	30,000	30,000	-		17,500
County Corrections Center:					
Salaries and benefits	205,635	123,555	82,080	60.1%	119,954
Total County Corrections Center	205,635	123,555	82,080		119,954
Child Abuse Task Force:					
Salaries and benefits	317,958	172,585	145,373	54.3%	185,476
Maintenance and operating	2,200	-	2,200	0.0%	1,283
Total Child Abuse Task Force	320,158	172,585	147,573		186,759
911 Addressing:					
Salaries and benefits	500,006	272,748	227,258	54.5%	291,670
Maintenance and operating	59,293	16,528	42,765	27.9%	34,588
Capital	2,500	2,500	-	100.0%	1,458
Total 911 Addressing	561,799	291,776	270,023		327,716
Jail Cafeteria:					
Maintenance and operating	48,448	20,719	27,729	42.8%	28,261

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COLLIN COUNTY, TEXAS

Fund Summary for Commissioners Court Approved Expenditures Budgets

April 30, 2011

	Annual Revised Budget	Actual Expenditures Year to Date	Variance - Actual YTD to Revised Budget	Percent of Budget Used YTD	Revised Budget for 7 Months ⁽¹⁾
<u>Percentage of Year Lapsed</u>				58.3%	
Total Jail Cafeteria	\$ 48,448	\$ 20,719	\$ 27,729		\$ 28,261

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

COLLIN COUNTY, TEXAS

Fund Summary for Commissioners Court Approved Expenditures Budgets

April 30, 2011

	<u>Annual Revised Budget</u>	<u>Actual Expenditures Year to Date</u>	<u>Variance - Actual YTD to Revised Budget</u>	<u>Percent of Budget Used YTD</u>	<u>Revised Budget for 7 Months ⁽¹⁾</u>
<u>Percentage of Year Lapsed</u>				58.3%	
Holding Facility:					
Salaries and benefits	\$ 2,533,410	\$ 1,475,920	\$ 1,057,490	58.3%	\$ 1,477,823
Maintenance and operating	19,295	6,113	13,182	31.7%	11,255
Total Holding Facility	<u>2,552,705</u>	<u>1,482,033</u>	<u>1,070,672</u>		<u>1,489,078</u>
Homeland Security:					
Salaries and benefits	513,555	253,595	259,960	49.4%	299,574
Maintenance and operating	16,599	4,420	12,179	26.6%	9,683
Total Homeland Security	<u>530,154</u>	<u>258,015</u>	<u>272,139</u>		<u>309,257</u>
Total Public Safety	<u>45,967,573</u>	<u>26,679,364</u>	<u>19,288,209</u>		<u>26,814,418</u>
Health and welfare:					
Mental Health and Retardation:					
Maintenance and operating	<u>1,319,125</u>	<u>569,344</u>	<u>749,781</u>	43.2%	<u>769,490</u>
Inmate Health:					
Maintenance and operating	<u>4,625,000</u>	<u>2,612,786</u>	<u>2,012,214</u>	56.5%	<u>2,697,917</u>
Pauper Care and Charity:					
Maintenance and operating	<u>3,000</u>	<u>-</u>	<u>3,000</u>	0.0%	<u>1,750</u>
Substance Abuse:					
Salaries and benefits	213,094	105,898	107,196	49.7%	124,305
Maintenance and operating	<u>4,850</u>	<u>1,268</u>	<u>3,582</u>	26.1%	<u>2,829</u>
Total Substance Abuse	<u>217,944</u>	<u>107,166</u>	<u>110,778</u>		<u>127,134</u>
Indigent Defense Coordinator:					
Salaries and benefits	122,352	63,595	58,757	52.0%	71,372
Maintenance and operating	<u>4,400</u>	<u>1,491</u>	<u>2,909</u>	33.9%	<u>2,567</u>
Total Indigent Defense Coordinator	<u>126,752</u>	<u>65,086</u>	<u>61,666</u>		<u>73,939</u>
Indigent Criminal Defendants:					
Maintenance and operating	<u>5,660,975</u>	<u>2,887,094</u>	<u>2,773,881</u>	51.0%	<u>3,302,235</u>
Total Health and Welfare	<u>11,952,796</u>	<u>6,241,476</u>	<u>5,711,320</u>		<u>6,972,464</u>
Culture and Recreation:					
Libraries:					
Maintenance and operating	<u>299,220</u>	<u>224,415</u>	<u>74,805</u>	75.0%	<u>174,545</u>
Open space:					
Salaries and benefits	11,700	5,850	5,850	50.0%	6,825
Maintenance and operating	<u>23,433</u>	<u>3,157</u>	<u>20,276</u>	13.5%	<u>13,669</u>
Total Open Space	<u>35,133</u>	<u>9,007</u>	<u>26,126</u>		<u>20,494</u>
Historical Society:					
Maintenance and operating	<u>50,000</u>	<u>8,869</u>	<u>41,131</u>	17.7%	<u>29,167</u>
Total Historical Society	<u>50,000</u>	<u>8,869</u>	<u>41,131</u>		<u>29,167</u>
Total Culture and Recreation	<u>\$ 384,353</u>	<u>\$ 242,291</u>	<u>\$ 142,062</u>		<u>\$ 224,206</u>

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COLLIN COUNTY, TEXAS

Fund Summary for Commissioners Court Approved Expenditures Budgets

April 30, 2011

	Annual Revised Budget	Actual Expenditures Year to Date	Variance - Actual YTD to Revised Budget	Percent of Budget Used YTD	Revised Budget for 7 Months ⁽¹⁾
<u>Percentage of Year Lapsed</u>				58.3%	
Conservation:					
Agriculture Extension Services:					
Salaries and benefits	\$ 301,445	\$ 166,130	\$ 135,315	55.1%	\$ 175,843
Maintenance and operating	13,950	5,785	8,165	41.5%	8,138
Total Agriculture					
Extension Service	315,395	171,915	143,480		183,980
Total Conservation	315,395	171,915	143,480		183,980
Total General Fund	147,332,427	78,505,848	68,826,579		85,943,916
<u>Special Revenue Funds</u>					
<u>General Road and Bridge</u>					
Public Transportation:					
Road and Bridge Maintenance:					
Salaries and benefits	5,466,873	3,144,431	2,322,442	57.5%	3,189,009
Maintenance and operating	16,632,501	4,454,623	12,177,878	26.8%	9,702,292
Capital	1,407,314	410,304	997,010	29.2%	820,933
Total Road and					
Bridge Maintenance	23,506,688	8,009,358	15,497,330		13,712,235
Engineering:					
Salaries and benefits	415,989	214,537	201,452	51.6%	242,660
Maintenance and operating	19,978	5,510	14,468	27.6%	11,654
Total Engineering	435,967	220,047	215,920		254,314
Services and Operations:					
Salaries and benefits	458,212	257,237	200,975	56.1%	267,290
Maintenance and operating	13,793	517	13,276	3.7%	8,046
Total Engineering	472,005	257,754	214,251		275,336
Soil Conservation:					
Maintenance and operating	44,035	-	44,035	0.0%	25,687
Special Projects:					
Salaries and benefits	215,470	115,694	99,776	53.7%	125,691
Maintenance and operating	2,025	162	1,863	8.0%	1,181
Total Engineering	217,495	115,856	101,639		126,872
Non-Departmental:					
Maintenance and operating	480,490	119,120	361,370	24.8%	280,286
Air Check Texas:					
Maintenance and operating	2,733,141	2,733,141	-	100.0%	1,594,332
Total Road and Bridge	27,889,821	11,455,276	16,434,545		16,269,062
<u>Judicial Appellate</u>					
Judicial					
District Courts Judicial Appellate:					
Maintenance and operating	55,200	65,399	(10,199)	118.5%	32,200
Total Judicial Appellate	\$ 55,200	\$ 65,399	\$ (10,199)		\$ 32,200

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COLLIN COUNTY, TEXAS

Fund Summary for Commissioners Court Approved Expenditures Budgets

April 30, 2011

	<u>Annual Revised Budget</u>	<u>Actual Expenditures Year to Date</u>	<u>Variance - Actual YTD to Revised Budget</u>	<u>Percent of Budget Used YTD</u>	<u>Revised Budget for 7 Months ⁽¹⁾</u>
<u>Percentage of Year Lapsed</u>				58.3%	
<u>Court Reporters</u>					
Judicial					
District Courts:					
Maintenance and operating	\$ 103,440	\$ 103,402	\$ 38	100.0%	\$ 60,340
County Courts:					
Maintenance and operating	56,060	26,189	29,871	46.7%	32,702
Justice of the Peace:					
Maintenance and operating	8,500	1,678	6,822	19.7%	4,958
Total Court Reporters	<u>168,000</u>	<u>131,269</u>	<u>36,731</u>		<u>98,000</u>
<u>Pre-Trial Release</u>					
Public Safety					
Sheriff's Office:					
Maintenance and operating	60,600	14,185	46,415	23.4%	35,350
Total Pre-Trial Release	<u>60,600</u>	<u>14,185</u>	<u>46,415</u>		<u>35,350</u>
<u>Jury</u>					
Judicial					
District Clerk Jury Management:					
Salaries and benefits	232,331	136,962	95,369	59.0%	135,526
Maintenance and operating	741,112	235,349	505,763	31.8%	432,315
Total Jury Expenditures	<u>973,443</u>	<u>372,311</u>	<u>601,132</u>		<u>567,842</u>
<u>Law Library</u>					
Judicial					
Budget Law Library:					
Salaries and benefits	153,036	91,786	61,250	60.0%	89,271
Maintenance and operating	155,979	98,023	57,956	62.8%	90,988
Total Law Library	<u>309,015</u>	<u>189,809</u>	<u>119,206</u>		<u>180,259</u>
<u>Myers Park Operating</u>					
Culture and Recreation					
Myers Park:					
Salaries and benefits	520,763	293,770	226,993	56.4%	303,778
Maintenance and operating	225,862	84,860	141,002	37.6%	131,753
Capital	23,460	6,976	16,484	29.7%	13,685
Total Myers Park Operating	<u>770,085</u>	<u>385,606</u>	<u>384,479</u>		<u>449,216</u>
<u>Farm Museum</u>					
Public Safety					
Myers Park Farm Museum:					
Maintenance and operating	4,421	-	4,421	0.0%	2,579
Total Farm Museum	<u>\$ 4,421</u>	<u>\$ -</u>	<u>\$ 4,421</u>		<u>\$ 2,579</u>

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COLLIN COUNTY, TEXAS
Fund Summary for Commissioners Court Approved Expenditures Budgets
April 30, 2011

	<u>Annual Revised Budget</u>	<u>Actual Expenditures Year to Date</u>	<u>Variance - Actual YTD to Revised Budget</u>	<u>Percent of Budget Used YTD</u>	<u>Revised Budget for 7 Months ⁽¹⁾</u>
<u>Percentage of Year Lapsed</u>				58.3%	
<u>County Clerk Records Management and Preservation</u>					
General Administration					
County Clerk Records Administration					
Salaries and benefits	\$ 283,842	\$ 177,166	\$ 106,676	62.4%	\$ 165,575
Maintenance and operating	870,393	167,186	703,207	19.2%	507,729
Capital	31,465	6,322	25,143	20.1%	18,355
Total County Clerk Records Managemnt and Preservation	<u>1,185,700</u>	<u>350,674</u>	<u>835,026</u>		<u>691,658</u>
<u>District Clerk Records Management and Preservation</u>					
Judicial					
District Clerk Document Preservation					
Salaries and benefits	102,715	63,114	39,601	61.4%	59,917
Maintenance and operating	306,182	-	306,182	0.0%	178,606
Total District Clerk Records Managemnt and Preservation	<u>408,897</u>	<u>63,114</u>	<u>345,783</u>		<u>238,523</u>
<u>Justice Court Technology</u>					
Judicial					
Justices of the Peace					
Maintenance and operating	30,607	8,444	22,163	27.6%	17,854
Total Justice Court Technology	<u>30,607</u>	<u>8,444</u>	<u>22,163</u>		<u>17,854</u>
<u>Courthouse Security</u>					
Judicial					
Facilities and Parks:					
Salaries and benefits	643,874	344,048	299,826	53.4%	375,593
Maintenance and operating	26,390	24,687	1,703	93.5%	15,394
Total Facilities and Parks	<u>670,264</u>	<u>368,735</u>	<u>301,529</u>		<u>390,987</u>
Public Facilities					
Homeland Security:					
Maintenance and operating	112,163	31,354	80,809	28.0%	65,428
Total Homeland Security	<u>112,163</u>	<u>31,354</u>	<u>80,809</u>		<u>65,428</u>
Total Courthouse Security	<u>782,427</u>	<u>400,089</u>	<u>382,338</u>		<u>456,416</u>
<u>Code Inspection</u>					
Public Safety:					
Development Services:					
Salaries and benefits	609,310	349,899	259,411	57.4%	355,431
Maintenance and operating	37,162	8,037	29,125	21.6%	21,678
Total Code Inspection	<u>646,472</u>	<u>357,936</u>	<u>288,536</u>		<u>377,109</u>
<u>Economic Development</u>					
General Administration					
Non-Departmental					

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COLLIN COUNTY, TEXAS

Fund Summary for Commissioners Court Approved Expenditures Budgets

April 30, 2011

	Annual Revised Budget	Actual Expenditures Year to Date	Variance - Actual YTD to Revised Budget	Percent of Budget Used YTD	Revised Budget for 7 Months ⁽¹⁾
<u>Percentage of Year Lapsed</u>				58.3%	
Maintenance and operating	33,941	33,941	-	100.0%	19,799
Total Economic Development	<u>\$ 33,941</u>	<u>\$ 33,941</u>	<u>\$ -</u>		<u>\$ 19,799</u>
<u>Contract Elections</u>					
General Administration					
Elections:					
Salaries and benefits	\$ 200,000	\$ -	\$ 200,000	0.0%	\$ 116,667
Maintenance and operating	147,620	28,962	118,658	19.6%	86,112
Total Contract Elections	<u>347,620</u>	<u>28,962</u>	<u>318,658</u>		<u>202,778</u>
<u>Myers Park Foundation</u>					
Culture and Recreation					
Myers Park					
Capital	24,259	24,259	-	100.0%	14,151
Total Myers Park Foundation	<u>24,259</u>	<u>24,259</u>	<u>-</u>		<u>14,151</u>
<u>County Records Management and Preservation</u>					
General Administration					
Information Technology:					
Maintenance and operating	177,896	51,843	126,053	29.1%	103,773
Capital	154,925	7,499	147,426	4.8%	90,373
Total County Records Managemnt and Preservation	<u>332,821</u>	<u>59,342</u>	<u>273,479</u>		<u>194,146</u>
<u>Drug Court Program</u>					
Judicial					
County Courts:					
Maintenance and operating	24,900	3,247	21,653	13.0%	14,525
District Courts:					
Maintenance and operating	35,800	7,142	28,658	19.9%	20,883
Total Drug Court Program	<u>60,700</u>	<u>10,389</u>	<u>50,311</u>		<u>35,408</u>
<u>Probate Contributions</u>					
Judicial					
County Courts:					
Salaries and benefits	64,074	-	64,074	0.0%	37,377
Maintenance and operating	15,926	-	15,926	0.0%	9,290
Total Probate Contributions	<u>80,000</u>	<u>-</u>	<u>80,000</u>		<u>46,667</u>
Total Special Revenue Funds	<u>34,164,029</u>	<u>13,951,005</u>	<u>20,213,024</u>		<u>19,929,017</u>
<u>Debt Service Funds</u>					
<u>Limited Tax Permanent Improvement Bond 2001</u>					
Debt Service:					
Principal retirement	230,000	230,000	-	100.0%	134,167

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

COLLIN COUNTY, TEXAS

Fund Summary for Commissioners Court Approved Expenditures Budgets

April 30, 2011

	Annual Revised Budget	Actual Expenditures Year to Date	Variance - Actual YTD to Revised Budget	Percent of Budget Used YTD	Revised Budget for 7 Months ⁽¹⁾
<u>Percentage of Year Lapsed</u>				58.3%	
Interest and fiscal charges	45,630	5,462	40,168	12.0%	26,618
Advance refunding escrow	48,461	48,461	-	100.0%	28,269
 Total Limited Tax Permanent Improvement Bond 2001	 \$ 324,091	 \$ 283,923	 \$ 40,168		 \$ 189,053

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

COLLIN COUNTY, TEXAS
Fund Summary for Commissioners Court Approved Expenditures Budgets
April 30, 2011

	<u>Annual Revised Budget</u>	<u>Actual Expenditures Year to Date</u>	<u>Variance - Actual YTD to Revised Budget</u>	<u>Percent of Budget Used YTD</u>	<u>Revised Budget for 7 Months ⁽¹⁾</u>
<u>Percentage of Year Lapsed</u>				58.3%	
<u>Limited Tax Permanent Improvement Bond 2002</u>					
Debt Service:					
Principal retirement	\$ 1,185,000	\$ 1,185,000	\$ -	100.0%	\$ 691,250
Interest and fiscal charges	425,648	51,760	373,888	12.2%	248,295
Advance refunding escrow	460,061	460,060	1	100.0%	268,369
Total Limited Tax Permanent Improvement Bond 2002	<u>2,070,709</u>	<u>1,696,820</u>	<u>373,889</u>		<u>1,207,914</u>
<u>Limited Tax Permanent Improvement and Refunding Bond 2004</u>					
Debt Service:					
Principal retirement	725,000	725,000	-	100.0%	422,917
Interest and fiscal charges	390,251	199,616	190,635	51.2%	227,646
Total Limited Tax P/I and Refunding Bond 2004	<u>1,115,251</u>	<u>924,616</u>	<u>190,635</u>		<u>650,563</u>
<u>Limited Tax Permanent Improvement and Refunding Bond 2005</u>					
Debt Service:					
Principal retirement	3,295,000	3,295,000	-	100.0%	1,922,083
Interest and fiscal charges	2,232,900	1,147,950	1,084,950	51.4%	1,302,525
Total Limited Tax P/I and Refunding Bond 2005	<u>5,527,900</u>	<u>4,442,950</u>	<u>1,084,950</u>		<u>3,224,608</u>
<u>Limited Tax Permanent Improvement Bond 2006</u>					
Debt Service:					
Principal retirement	1,290,000	1,290,000	-	100.0%	752,500
Interest and fiscal charges	1,287,625	654,213	633,412	50.8%	751,115
Total Limited Tax Permanent Improvement Bond 2006	<u>2,577,625</u>	<u>1,944,213</u>	<u>633,412</u>		<u>1,503,615</u>
<u>Limited Tax Permanent Improvement Bond 2007</u>					
Debt Service:					
Principal retirement	80,000	80,000	-	100.0%	46,667
Interest and fiscal charges	92,998	45,599	47,399	49.0%	54,249
Total Limited Tax Permanent Improvement Bond 2007	<u>172,998</u>	<u>125,599</u>	<u>47,399</u>		<u>100,916</u>
<u>Limited Tax Refunding and Permanent Improvement Bond 2008</u>					
Debt Service:					
Principal retirement	1,015,000	1,015,000	-	100.0%	592,083
Interest and fiscal charges	547,874	281,568	266,306	51.4%	319,593
Total Limited Tax Refunding and P/I Bond 2008	<u>1,562,874</u>	<u>1,296,568</u>	<u>266,306</u>		<u>911,677</u>
<u>Limited Tax Refunding and Permanent Improvement Bond 2009</u>					
Debt Service:					
Principal retirement	1,055,000	1,055,000	-	100.0%	615,417
Interest and fiscal charges	1,127,660	567,355	560,305	50.3%	657,802

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

COLLIN COUNTY, TEXAS
Fund Summary for Commissioners Court Approved Expenditures Budgets
April 30, 2011

	<u>Annual Revised Budget</u>	<u>Actual Expenditures Year to Date</u>	<u>Variance - Actual YTD to Revised Budget</u>	<u>Percent of Budget Used YTD</u>	<u>Revised Budget for 7 Months ⁽¹⁾</u>
<u>Percentage of Year Lapsed</u>				58.3%	
Total Limited Tax Refunding and P/I Bond 2009	<u>\$ 2,182,660</u>	<u>\$ 1,622,355</u>	<u>\$ 560,305</u>		<u>\$ 1,273,218</u>
<u>Limited Tax Permanent Improvement Build America Bond 2009B</u>					
Debt Service:					
Interest and fiscal charges	<u>\$ 589,350</u>	<u>\$ 292,925</u>	<u>\$ 296,425</u>	49.7%	<u>\$ 343,788</u>
Total Limited Tax P/I Build America Bond 2009B	<u>589,350</u>	<u>292,925</u>	<u>296,425</u>		<u>343,788</u>
<u>Unlimited Tax Road Bond 2001</u>					
Debt Service:					
Principal retirement	730,000	730,000	-	100.0%	425,833
Interest and fiscal charges	93,223	17,338	75,885	18.6%	54,380
Advance refunding escrow	<u>150,100</u>	<u>150,099</u>	<u>1</u>	100.0%	<u>87,558</u>
Total Unlimited Tax Road Bond 2001	<u>973,323</u>	<u>897,437</u>	<u>75,886</u>		<u>567,772</u>
<u>Unlimited Tax Road and Refunding Bond 2004</u>					
Debt Service:					
Principal retirement	2,775,000	2,775,000	-	100.0%	1,618,750
Interest and fiscal charges	1,916,938	778,244	1,138,694	40.6%	1,118,214
Advance refunding escrow	<u>859,486</u>	<u>859,486</u>	<u>-</u>	100.0%	<u>501,367</u>
Total Unlimited Tax Road and Refunding Bond 2004	<u>5,551,424</u>	<u>4,412,730</u>	<u>1,138,694</u>		<u>3,238,331</u>
<u>Unlimited Tax Road and Refunding Bond 2005</u>					
Debt Service:					
Principal retirement	2,570,000	2,570,000	-	100.0%	1,499,167
Interest and fiscal charges	<u>1,809,438</u>	<u>935,394</u>	<u>874,044</u>	51.7%	<u>1,055,506</u>
Total Unlimited Tax Road and Refunding Bond 2005	<u>4,379,438</u>	<u>3,505,394</u>	<u>874,044</u>		<u>2,554,672</u>
<u>Unlimited Tax Road Bond 2006</u>					
Debt Service:					
Principal retirement	610,000	610,000	-	100.0%	355,833
Interest and fiscal charges	<u>917,925</u>	<u>312,563</u>	<u>605,363</u>	34.1%	<u>535,456</u>
Total Unlimited Tax Road Bond 2006	<u>1,527,925</u>	<u>922,563</u>	<u>605,363</u>		<u>891,290</u>
<u>Unlimited Tax Road and Refunding Bond 2007</u>					
Debt Service:					
Principal retirement	1,720,000	1,720,000	-	100.0%	1,003,333
Interest and fiscal charges	<u>2,777,938</u>	<u>1,404,419</u>	<u>1,373,519</u>	50.6%	<u>1,620,464</u>
Total Unlimited Tax Road and Refunding Bond 2007	<u>4,497,938</u>	<u>3,124,419</u>	<u>1,373,519</u>		<u>2,623,797</u>
<u>Unlimited Tax Road Bond 2008</u>					

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COLLIN COUNTY, TEXAS
Fund Summary for Commissioners Court Approved Expenditures Budgets
April 30, 2011

	Annual Revised Budget	Actual Expenditures Year to Date	Variance - Actual YTD to Revised Budget	Percent of Budget Used YTD	Revised Budget for 7 Months ⁽¹⁾
<u>Percentage of Year Lapsed</u>				58.3%	
Debt Service:					
Principal retirement	1,440,000	1,440,000	-	100.0%	840,000
Interest and fiscal charges	1,669,619	849,759	819,860	50.9%	973,944
Total Unlimited Tax Road Bond 2008	<u>\$ 3,109,619</u>	<u>\$ 2,289,759</u>	<u>\$ 819,860</u>		<u>\$ 1,813,944</u>
<u>Unlimited Tax Road and Refunding Bond 2009</u>					
Debt Service:					
Principal retirement	\$ 2,345,000	\$ 2,345,000	\$ -	100.0%	\$ 1,367,917
Interest and fiscal charges	642,588	331,269	311,319	51.6%	374,843
Total Unlimited Tax Road and Refunding Bond 2009	<u>2,987,588</u>	<u>2,676,269</u>	<u>311,319</u>		<u>1,742,760</u>
<u>Unlimited Tax Road Build America Bond 2009B</u>					
Debt Service:					
Interest and fiscal charges	330,680	163,590	167,090	49.5%	192,897
Total Unlimited Tax Road Build America Bond 2009B	<u>330,680</u>	<u>163,590</u>	<u>167,090</u>		<u>192,897</u>
<u>Tax Notes Series 2004</u>					
Debt Service:					
Principal retirement	1,900,000	1,900,000	-	100.0%	1,108,333
Interest and fiscal charges	36,875	30,875	6,000	83.7%	21,510
Tax Notes Series 2004	<u>1,936,875</u>	<u>1,930,875</u>	<u>6,000</u>		<u>1,129,844</u>
<u>Tax Notes Series 2006</u>					
Debt Service:					
Principal retirement	2,305,000	2,305,000	-	100.0%	1,344,583
Interest and fiscal charges	246,700	143,900	102,800	58.3%	143,908
Tax Notes Series 2006	<u>2,551,700</u>	<u>2,448,900</u>	<u>102,800</u>		<u>1,488,492</u>
<u>Unlimited Tax Refunding Bond 2001</u>					
Debt Service:					
Principal retirement	1,105,000	1,105,000	-	100.0%	644,583
Interest and fiscal charges	230,940	27,625	203,315	12.0%	134,715
Advance refunding escrow	422,573	422,572	1	100.0%	246,501
Total Unlimited Tax Refunding Bond 2001	<u>1,758,513</u>	<u>1,555,197</u>	<u>203,316</u>		<u>1,025,799</u>
<u>Unlimited Tax Refunding Bond 2011</u>					
Debt Service:					
Principal retirement	200,000	200,000	-	100.0%	116,667
Interest and fiscal charges	499,016	184,089	314,927	36.9%	291,093
Bond issuance costs	124,033	124,032	1	100.0%	72,353
Total Unlimited Tax Refunding Bond 2011	<u>\$ 823,049</u>	<u>\$ 508,121</u>	<u>\$ 314,928</u>		<u>\$ 480,112</u>

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

COLLIN COUNTY, TEXAS

Fund Summary for Commissioners Court Approved Expenditures Budgets

April 30, 2011

	<u>Annual Revised Budget</u>	<u>Actual Expenditures Year to Date</u>	<u>Variance - Actual YTD to Revised Budget</u>	<u>Percent of Budget Used YTD</u>	<u>Revised Budget for 7 Months ⁽¹⁾</u>
<u>Percentage of Year Lapsed</u>				58.3%	
<u>Limited Tax Refunding Bond 2011</u>					
Debt Service:					
Principal retirement	\$ 110,000	\$ 110,000	\$ -	100.0%	\$ 64,167
Interest and fiscal charges	224,860	79,459	145,401	35.3%	131,168
Bond issuance costs	85,661	85,661	-	100.0%	49,969
Total Limited Tax Refunding Bond 2011	<u>420,521</u>	<u>275,120</u>	<u>145,401</u>		<u>245,304</u>
Total Debt Service Funds	<u>46,972,051</u>	<u>37,340,343</u>	<u>9,631,709</u>		<u>27,400,363</u>
Total Governmental Funds	<u>228,468,507</u>	<u>129,797,196</u>	<u>98,671,312</u>		<u>133,273,296</u>
<u>Budgets Approved for Other Legal Entities</u>					
<u>Healthcare Foundation</u>					
Health and Welfare					
Healthcare Services:					
Salaries and benefits	1,540,030	696,276	843,754	45.2%	898,351
Maintenance and operating	3,455,372	837,765	2,617,607	24.2%	2,015,634
Capital	90,888	75,986	14,902	83.6%	53,018
Total Healthcare Services	<u>5,086,290</u>	<u>1,610,027</u>	<u>3,476,263</u>		<u>2,967,003</u>
Public Facilities					
Facilities and Parks:					
Maintenance and operating	430,528	152,638	277,890	35.5%	251,141
Total Facilities and Parks	<u>430,528</u>	<u>152,638</u>	<u>277,890</u>		<u>251,141</u>
Total Healthcare Foundation	<u>5,516,818</u>	<u>1,762,665</u>	<u>3,754,153</u>		<u>3,218,144</u>
<u>Collin County Toll Road Authority</u>					
Public Transportation					
Toll Road Authority:					
Capital	2,730,658	450,175	2,280,483	16.5%	1,592,884
Total Collin County Toll Road Authority	<u>\$ 2,730,658</u>	<u>\$ 450,175</u>	<u>\$ 2,280,483</u>		<u>\$ 1,592,884</u>

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

\$ (4,779)
(5,472)
(10,251)

(7,467)
(29,513)
(36,980)

(66,946)
(314,340)
(381,286)

6,009
29,457
35,465

(30,366)
(22,118)
(52,484)

(31,588)
(1,704)
(33,292)

(23,803)
(5,235)
(29,038)

(120,470)
(1,474,308)
(51,009)
(1,645,786)

(244,637)
(155,046)
(399,682)

(18,007)

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

	(5,311)
\$	(23,318)

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**Variance -
Actual YTD
to Revised
Budget YTD**

\$ (510)
(883,623)
(884,133)

(159,836)
(139,563)
(3,208)
(302,608)

179,405
(88,626)
90,780

12,510
(31,965)
(19,456)

2,645
(369,201)
(14,583)
(381,140)

-
(4,073,209)

(19,146)
(3,582)
(22,728)

(59,239)

(12,107)
(5,628)
(17,735)

(21,394)
(5,378)
(26,772)

(1,909)
(2,031)

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

\$ (3,940)

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**Variance -
Actual YTD
to Revised
Budget YTD**

\$ (9,499)
<u>(5,716)</u>
(15,214)
 (11,406)
<u>(3,572)</u>
(14,978)
 (8,402)
<u>(3,388)</u>
(11,790)
<u>(149,669)</u>
 53,684
<u>(7,815)</u>
45,870
 1,655
<u>(67,751)</u>
(66,096)
 (6,536)
<u>(77,542)</u>
(84,078)
 (10,062)
<u>(4,198)</u>
(14,260)
 (6,927)
<u>(2,983)</u>
(9,910)
 (11,963)
<u>(6,000)</u>
(17,963)
 (8,284)
<u>(2,107)</u>
\$ (10,392)

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

\$ (4,127)
(7,195)
(11,322)

(8,024)
(3,667)
(11,692)

22,362
(4,220)
18,143

(3,867)
(3,044)
(6,911)

(15,498)
(5,458)
(20,957)
(169,341)

2,978
(20,970)
(17,992)

2,552
(3,144)
(592)

(3,848)
(3,658)
(7,506)

7,106
(1,802)
5,304

4,008
(1,831)

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

\$ 2,177

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

\$ 6,894
(7,117)

(222)

(840)

(380,797)

(42,328)

(17,394)

(59,721)

(35,281)

(3,795)

(39,076)

(30,354)

(6,023)

(36,377)

(43,733)

(36,737)

(80,470)

3,812

(4,741)

(929)

(105,458)

(21,562)

(6,471)

(28,033)

(350,065)

(191,057)

(103,550)

(294,607)

\$ (294,607)

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

\$ (18,838)
(80,293)
(99,131)

2,801
(823,884)
(821,083)
(920,214)

(42,804)
(200,307)
(316,042)
(559,154)

34,438

(8,356)
161,973
153,617

(12,403)
(12,403)

(19,123)
(1,595)
(20,718)

(8,395)
(2,413)
(10,808)

(28,997)
(4,866)
(33,863)

(18,364)
(6,041)
(24,404)

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

\$ (89,794)

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**Variance -
Actual YTD
to Revised
Budget YTD**

\$ (175,142)
(73,221)
(6,007)
<u>(254,371)</u>
345,367
(77,401)
<u>267,966</u>
13,521
(103,040)
<u>(89,520)</u>
(26,317)
(6,051)
<u>(32,367)</u>
4,167
<u>4,167</u>
4,194
<u>4,194</u>
(21,140)
<u>12,500</u>
<u>12,500</u>
3,601
<u>3,601</u>
(12,891)
(1,283)
<u>(14,174)</u>
(18,922)
(18,060)
1,042
<u>(35,940)</u>
(7,542)

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

\$ (7,542)

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

\$ (1,903)
(5,142)
(7,045)

(45,979)
(5,263)
(51,242)
(135,054)

(200,146)

(85,131)

(1,750)

(18,407)
(1,561)
(19,968)

(7,777)
(1,076)
(8,853)

(415,141)
(730,988)

49,870

(975)
(10,512)
(11,487)

(20,298)
(20,298)

\$ 18,085

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

\$ (9,713)
(2,353)

(12,065)

(12,065)

(7,438,068)

(44,578)
(5,247,669)
(410,629)

(5,702,877)

(28,123)

(6,144)

(34,267)

(10,053)

(7,529)

(17,582)

(25,687)

(9,997)

(1,019)

(11,016)

(161,166)

1,138,809

(4,813,786)

33,199

\$ 33,199

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

\$ 43,062

(6,513)

(3,280)

33,269

(21,165)

(21,165)

1,436
(196,966)

(195,531)

2,515
7,035

9,550

(10,008)
(46,893)
(6,709)

(63,610)

(2,579)

\$ (2,579)

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

\$ 11,592
(340,543)
(12,033)

(340,984)

3,197
(178,606)

(175,409)

(9,410)
(9,410)

(31,545)
9,293
(22,252)

(34,074)
(34,074)
(56,327)

(5,532)
(13,641)
(19,173)

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

14,142
\$ 14,142

\$ (116,667)
(57,150)
(173,816)

10,108
10,108

(51,930)
(82,874)
(134,804)

(11,278)
(13,741)
(25,019)

(37,377)
(9,290)
(46,667)
(5,978,012)

95,833

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

(21,156)

20,192

\$ 94,870

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

\$ 493,750
(196,535)
191,691

488,906

302,083
(28,030)
274,053

274,053

1,372,917
(154,575)
1,218,342

1,218,342

537,500
(96,902)
440,598

440,598

33,333
(8,650)
24,684

24,684

422,917
(38,025)
384,892

384,892

439,583
(90,447)
349,136

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

\$ 349,137

\$ (50,863)

(50,863)

304,167
(37,042)
62,541

329,665

1,156,250
(339,970)
358,119

1,174,399

1,070,833
(120,112)

950,722

254,167
(222,894)

31,273

716,667
(216,045)

500,622

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

600,000
(124,185)

\$ 475,815

\$ 977,083
(43,574)

933,509

(29,307)

(29,307)

791,667
9,365

801,031

960,417
(8)

960,408

460,417
(107,090)
176,071

529,398

83,333
(107,004)
51,679

\$ 28,009

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

**Variance -
Actual YTD
to Revised
Budget YTD**

\$ 45,833
(51,709)
35,692

29,816

9,939,979

(3,476,100)

(202,075)
(1,177,869)
22,968

(1,356,976)

(98,503)

(98,503)

(1,455,479)

(1,142,709)

\$ (1,142,709)

⁽¹⁾ Commissioners Court adopts an annual budget; the comparison of actual YTD expenditures to a YTD budget is for analysis only and may not accurately reflect the activity of the department or its operations.

Collin County, Texas
Unaudited Budget vs Actual by Department and Function - General Fund
For the Seven Months Ended April 30, 2011

	Original Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Expenditures	Encumbrances	Available Balance	% of Annual Budget Available
<u>General Administration</u>							
County Judge	\$ 183,129	\$ 184,381	\$ 12,542	\$ 97,305	\$ -	\$ 87,076	47.2%
Commissioners Court	630,076	632,131	43,522	331,763	1,301	299,067	47.3%
County Clerk	2,435,293	2,435,293	109,305	1,039,302	5,982	1,390,009	57.1%
Support Services	1,531,562	1,531,875	165,990	929,059	18,259	584,557	38.2%
Human Resources	1,507,317	1,507,317	100,990	826,784	2,232	678,301	45.0%
Veterans Service	244,768	244,768	10,337	109,490	1,434	133,844	54.7%
ERP	540,929	540,929	34,762	286,504	250	254,175	47.0%
Non-Departmental	20,299,289	21,590,039	3,630,671	10,999,412	829,126	9,761,501	45.2%
Non-Departmental Capital	353,630	588,121	14,750	98,434	18,431	471,256	80.1%
Administrative Services	817,668	818,854	53,624	454,347	223	364,284	44.5%
Risk Management	1,607,001	1,607,001	6,203	53,284	-	1,553,717	96.7%
Information Technology	3,192,426	3,221,102	174,687	1,579,577	19,336	1,622,189	50.4%
Elections	1,262,480	1,263,503	59,127	827,824	12,427	423,252	33.5%
Records	531,695	533,631	29,467	291,829	11,300	230,502	43.2%
Telecommunications	1,861,936	2,020,487	116,770	812,062	497,257	711,168	35.2%
Total General Administration	36,999,199	38,719,432	4,562,747	18,736,976	1,417,558	18,564,898	
<u>Judicial</u>							
County Court - Probate	453,069	453,169	29,346	241,621	1,534	210,014	46.3%
County Courts at Law - shared	163,300	163,300	1,463	36,019	3,575	123,706	75.8%
County Court at Law I	474,888	474,888	32,226	259,283	53	215,552	45.4%
County Court at Law II	498,454	498,519	32,348	264,031	953	233,535	46.8%
County Court at Law III	456,127	456,182	30,372	262,167	2,477	191,538	42.0%
County Court at Law IV	449,308	450,470	29,865	247,560	202	202,708	45.0%
County Court at Law V	467,646	467,711	31,578	257,853	2,578	207,280	44.3%
County Court at Law VI	450,232	450,789	30,107	251,170	3,079	196,540	43.6%
County Court at Law Clerks	1,505,598	1,505,598	95,176	924,135	4,276	577,187	38.3%
County Clerks - Probate/Mental	498,986	571,166	32,279	267,083	38,362	265,721	46.5%
District Courts - shared	598,687	598,687	44,306	265,156	8,619	324,912	54.3%
199th District Court	327,689	327,784	18,286	176,947	4,873	145,964	44.5%

Unaudited Budget vs Actual by Department and Function - General Fund
For the Seven Months Ended April 30, 2011

Collin County, Texas

Unaudited Budget vs Actual by Department and Function - General Fund
For the Seven Months Ended April 30, 2011

	Original Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Expenditures	Encumbrances	Available Balance	% of Annual Budget Available
Facilities Management	1,895,571	1,959,600	167,643	1,043,970	68,590	847,040	43.2%
Building Superintendent	8,322,545	8,326,435	570,605	4,036,004	467,817	3,822,614	45.9%
Total Public Facilities	10,218,116	10,286,035	738,248	5,079,974	536,407	4,669,654	
<u>Equipment Services</u>	2,270,101	2,311,173	140,165	1,105,073	153,745	1,052,355	47.8%
<u>Public Safety</u>							
Ambulance	907,534	907,534	129,686	563,833	275,670	68,031	7.5%
Fire Marshall	1,374,462	1,374,934	15,749	955,662	250,204	169,068	12.3%
Breathalyzer Program	40,000	40,000	-	10,930	2,075	26,995	67.5%
Constable, Pct 1	953,959	954,146	61,335	535,867	1,270	417,009	43.7%
Constable, Pct 2	464,097	464,251	30,092	260,005	283	203,963	43.9%
Constable, Pct 3	1,308,225	1,308,225	83,357	729,268	1,649	577,308	44.1%
Constable, Pct 4	961,261	962,107	61,991	536,825	1,182	424,100	44.1%
Sheriff	12,179,177	12,186,587	766,916	6,860,479	35,832	5,290,276	43.4%
Jail Operations	18,704,898	18,732,543	1,209,752	11,195,283	48,423	7,488,837	40.0%
Minimum Security	3,220,931	3,225,833	201,345	1,792,216	8,083	1,425,534	44.2%
Medical Examiner	1,118,005	1,118,320	83,964	619,985	4,818	493,517	44.1%
Civil Defense	10,000	10,000	-	10,000	-	-	0.0%
Highway Patrol	22,896	22,896	3,295	17,550	-	5,346	23.3%
Juvenile Board	401,000	401,000	47,390	212,777	-	188,223	46.9%
Community Supervision	30,000	30,000	-	30,000	-	-	0.0%
County Corrections	205,635	205,635	13,550	123,555	-	82,080	39.9%
Child Abuse Task Force	320,158	320,158	20,671	172,585	-	147,573	46.1%
911 Addressing	545,606	559,299	34,653	289,276	1,366	268,657	48.0%
Jail Cafeteria	48,250	48,448	3,995	20,719	347	27,382	56.5%
Holding Facility	2,550,610	2,552,705	162,403	1,482,033	598	1,070,074	41.9%
Homeland Security	529,805	530,154	29,069	258,015	2,854	269,285	50.8%
Total Public Safety	45,896,509	45,954,775	2,959,213	26,676,863	634,654	18,643,258	

Health and Welfare

Collin County, Texas

Unaudited Budget vs Actual by Department and Function - General Fund
For the Seven Months Ended April 30, 2011

	Original Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Expenditures	Encumbrances	Available Balance	% of Annual Budget Available
Mental Health/Retardation	1,319,125	1,319,125	-	569,344	189,781	560,000	42.5%
Inmate Health	4,625,000	4,625,000	350,101	2,612,786	1,218,630	793,584	17.2%
Pauper Care and Charity	3,000	3,000	-	-	-	3,000	100.0%
Substance Abuse	217,944	217,944	8,240	107,166	540	110,238	50.6%
CCLC-Indigent Defense Coordinator	126,752	126,752	6,520	65,086	505	61,161	48.3%
Indigent Criminal Defendants	5,658,000	5,660,975	551,443	2,887,094	3,330	2,770,551	48.9%
Total Health and Welfare	<u>11,949,821</u>	<u>11,952,796</u>	<u>916,304</u>	<u>6,241,476</u>	<u>1,412,786</u>	<u>4,298,534</u>	
<u>Culture and Recreation</u>							
Libraries	299,220	299,220	-	224,415	74,805	-	0.0%
Open Space	27,250	35,133	1,101	9,007	11,970	14,156	40.3%
Historical Commission	49,900	50,000	4,867	8,869	4,065	37,066	74.1%
Total Culture and Recreation	<u>376,370</u>	<u>384,353</u>	<u>5,968</u>	<u>242,291</u>	<u>90,840</u>	<u>51,222</u>	
<u>Conservation</u>							
Agricultural Extension	315,395	315,395	32,621	171,916	940	142,539	45.2%
Total Conservation	<u>315,395</u>	<u>315,395</u>	<u>32,621</u>	<u>171,916</u>	<u>940</u>	<u>142,539</u>	
 Total General Fund Operating	 <u>\$ 144,096,789</u>	 <u>\$ 146,093,178</u>	 <u>\$ 11,525,721</u>	 <u>\$ 78,327,812</u>	 <u>\$ 5,008,406</u>	 <u>\$ 62,756,960</u>	

Collin County, Texas

Unaudited Budget vs Actual by Department and Function - Road & Bridge Fund
For the Seven Months Ended April 30, 2011

	Adopted Budget	Adjusted Budget	Current Month Expenditures	Fiscal Year to date Expenditures	Encumbrances	Available Balance	% of Annual Budget Available
<u>Public Transportation</u>							
Road & bridge	\$ 16,778,509	\$ 22,099,374	\$ 1,076,586	\$ 7,599,053	\$ 2,655,020	11,845,301	53.6%
Engineering	434,889	435,967	29,040	220,047	949	214,971	49.3%
Public works	472,005	472,005	30,172	257,754	487	213,764	45.3%
Soil conservation	44,035	44,035	-	-	8,338	35,697	81.1%
Special Projects	217,495	217,495	13,858	115,856	126	101,513	46.7%
Non-departmental	302,600	480,490	19,005	119,120	34,353	327,017	68.1%
Air Check Texas	-	2,733,141	-	2,733,141	-	-	0.0%
Total Road & Bridge Operating	<u>\$ 18,249,533</u>	<u>\$ 26,482,507</u>	<u>\$ 1,168,661</u>	<u>\$ 11,044,971</u>	<u>\$ 2,699,273</u>	<u>\$ 12,738,263</u>	

COLLIN COUNTY, TEXAS

Unaudited Changes in Fund Balance and Projected Fund Balance by Fund

For the Month Ending April 30, 2011 and Projected Fiscal Year Ending 2011

Fund #	Fund Name	Current						Projected		
								Estimated		Projected
		April 1, 2011	Changes		April 30, 2011			Sources	Unused	Available
		Beginning Fund Balance	Apr. 2011 Sources	Apr. 2011 Uses	Ending Fund Balance	Reserved/ Designated	Unreserved/ Undesignated	Remaining FY2011	Budget FY2011	Fund Balance April 30, 2011
General and Special Revenue Funds:										
001	General	\$ 205,811,951	\$ 3,283,005	\$ 11,568,165	\$ 197,526,791	\$ 14,801,971	\$ 182,724,820	\$ 10,416,027	\$ 68,423,254	\$ 124,717,593
002	Housing Finance Corporation	948,508	1,258	-	949,766	925,830	23,936	34,464	-	58,400
003	Records Archive	1,700,627	38,443	-	1,739,070	-	1,739,070	166,467	500,000	1,405,537
005	District Courts Records Technology	93,357	5,033	-	98,390	-	98,390	10,914	-	109,304
010	Road and Bridge	18,276,849	712,839	1,360,066	17,629,622	6,360,046	11,269,576	8,257,081	16,434,547	3,092,110
011	Farm & Market	20,195	2	-	20,197	-	20,197	11	-	20,208
012	Lateral Road	614,324	57	-	614,381	-	614,381	436	-	614,817
013	Judicial Appellate	149,549	5,043	-	154,592	-	154,592	14,970	(10,199)	179,761
014	Air Check Texas	24	-	-	24	-	24	(1)	-	23
015	Court Reporters	32,648	15,063	908	46,803	343	46,460	44,579	36,731	54,308
017	Motor Vehicle Tax	1,905	-	-	1,905	-	1,905	(2)	-	1,903
018	Juvenile Probation	3,970,361	188,711	682,074	3,476,998	765,900	2,711,098	1,017,489	4,716,588	(988,001)
019	Pre-Trial Release	70,510	5,284	-	75,794	-	75,794	7,950	46,415	37,329
020	Jury	1,030,504	5,429	39,254	996,679	8,990	987,689	183,657	601,133	570,213
021	Law Library	1,997,955	38,641	19,010	2,017,586	1,223	2,016,363	155,603	119,206	2,052,760
022	Youth Park Operating	446,117	12,768	43,966	414,919	24,694	390,225	128,505	384,479	134,251
023	Farm Museum Memorial	10,599	-	-	10,599	2,446	8,153	(104)	4,421	3,628
024	Open Space Parks	2,759	-	-	2,759	-	2,759	6	-	2,765
025	County Clerk Records, Mgmt, & Preservation	2,595,392	37,783	34,491	2,598,684	98,519	2,500,165	293,308	835,026	1,958,447
026	District Clerk Records, Mgmt, & Preservation	594,979	4,921	6,264	593,636	181,182	412,454	30,030	345,783	96,701
027	Juvenile Delinquency Detention	110	-	-	110	-	110	(83)	-	27
028	Justice Court Tech Fund	720,616	8,840	4,069	725,387	6,046	719,341	46,089	22,163	743,267
029	Courthouse Security	402,261	22,077	159,649	264,689	6,530	258,159	97,407	254,859	100,707
030	Code Inspection	236,016	39,474	39,032	236,458	1,694	234,764	31,732	288,536	(22,040)
031	Economic Development 2001	14,445	1	-	14,446	-	14,446	(30)	-	14,416
032	Contract Elections	3,425	-	-	3,425	-	3,425	695	-	4,120
033	Contract Elections	963,654	154,127	716	1,117,065	14,270	1,102,795	95,458	318,658	879,595
035	Election Equipment	13,168	-	-	13,168	-	13,168	13	-	13,181
036	Sheriff's Drug Forfeiture	99,124	10	8,131	91,003	1,473	89,530	(38,186)	(11,527)	62,871
037	DA Special Drug Forfeiture	293,579	1,890	-	295,469	-	295,469	(19,135)	100,001	176,333
038	DA Service Fee	205,294	6,195	874	210,615	-	210,615	24,745	(10,004)	245,364
039	Meyers Park Foundation	31,053	3	-	31,056	-	31,056	123	-	31,179
040	Health Care Foundation	10,355,244	215,172	384,474	10,185,942	181,960	10,003,982	624,344	3,754,153	6,874,173
041	Juvenile Alternative Education	80,497	14,621	26,144	68,974	-	68,974	760,164	547,181	281,957

COLLIN COUNTY, TEXAS

Unaudited Changes in Fund Balance and Projected Fund Balance by Fund

For the Month Ending April 30, 2011 and Projected Fiscal Year Ending 2011

Fund #	Fund Name	Current						Projected		
		April 1, 2011	Changes		April 30, 2011			Estimated Sources	Unused	Projected Available
		Beginning Fund Balance	Apr. 2011 Sources	Apr. 2011 Uses	Ending Fund Balance	Reserved/ Designated	Unreserved/ Undesignated	Remaining FY2011	Budget FY2011	Fund Balance April 30, 2011
042	Child Abuse Prevention	1,874	-	-	1,874	-	1,874	107	-	1,981
044	County Records, Mgmt, & Preservation	1,157,941	6,238	-	1,164,179	152,350	1,011,829	99,238	273,479	837,588
045	Juvenile OCSOP	312,245	18,600	-	330,845	-	330,845	46,397	244,000	133,242
047	Court Initiated Guardianship	83,647	1,280	-	84,927	-	84,927	6,208	-	91,135
049	DA Deferred Prosecution Program	140,421	4,377	-	144,798	-	144,798	8,894	-	153,692
050	Drug Court Program	91,811	16,079	1,899	105,991	3,273	102,718	7,509	50,311	59,916
051	SCAAP	1,544,031	142	-	1,544,173	848	1,543,325	641	228,560	1,315,406
052	County Courts Technology	13,848	27	-	13,875	-	13,875	(3,080)	-	10,795
054	CCL Fee Program Excess Distribution	221,023	-	-	221,023	-	221,023	(34,521)	80,000	106,502
055	CCLC Court Records Preservation	65,216	3,006	-	68,222	-	68,222	(12,367)	-	55,855
056	District Clerk Court Records Preservation	109,541	5,503	-	115,044	-	115,044	(1,276)	-	113,768
101	Federal Grants	9,797	6,395	11,228	4,964	1,631	3,333	-	3,333	-
102	Bioterrorism Grant	(3,277)	-	70,820	(74,097)	17,235	(91,332)	91,332	-	-
103	TEEX Grants Fund	1	-	-	1	8,190	(8,189)	8,189	-	-
104	City Readiness Initiative	98	-	14,608	(14,510)	21,814	(36,324)	36,324	-	-
108	Healthcare Grants	(2,492)	-	163,914	(166,406)	10,738	(177,144)	177,144	-	-
112	CPS Board Grants	26,301	-	-	26,301	-	26,301	-	26,301	-
114	2009 Justice Assistant Grant	32	5	-	37	-	37	-	37	-
115	2009 JAG Recovery Activity	163	22	-	185	-	185	-	185	-
116	DSHS Grant	629	(629)	52,284	(52,284)	50,294	(102,578)	102,578	-	-
117	2010 Justice Assistant Grant	21	5	-	26	-	26	-	26	-
161	Private Sector Healthcare Grant	33,341	1,600	15,521	19,420	4,761	14,659	-	14,659	-
180	State Single Audit	-	-	14,790	(14,790)	150	(14,940)	14,940	-	-
181	TCEQ Grant	60,907	-	-	60,907	51,429	9,478	-	9,478	-
183	RTR - Wylie Project (FM 1378)	(32,661)	387	-	(32,274)	-	(32,274)	32,274	-	-
184	RTR - Outer Loop PH3 75-121	(595,866)	1,017	1,258,450	(1,853,299)	7,178,077	(9,031,376)	9,031,376	-	-
198	LEOSE Education	184,250	4,118	958	187,410	169,904	17,506	-	17,506	-
199	Local Agreement	(347)	719	487	(115)	8,732	(8,847)	8,847	-	-
	Total General and Special Revenue Funds	255,210,094	4,885,581	15,982,246	244,113,429	31,062,543	213,050,886	32,005,480	98,649,279	146,407,087
	Debt Service Funds:									
204	Limited Tax Permanent Improvement Bond 2001	-	-	-	-	-	-	13,312	10,268	3,044
205	Limited Tax Permanent Improvement Bond 2002	349,242	6,799	-	356,041	-	356,041	23,786	373,889	5,938
206	Limited Tax P/I and Refunding Bond 2004	170,856	6,312	-	177,168	-	177,168	21,765	190,635	8,298
207	Limited Tax P/I and Refunding Bond 2005	992,213	31,100	-	1,023,313	-	1,023,313	96,471	1,084,950	34,834

COLLIN COUNTY, TEXAS

Unaudited Changes in Fund Balance and Projected Fund Balance by Fund

For the Month Ending April 30, 2011 and Projected Fiscal Year Ending 2011

Fund #	Fund Name	Current						Projected		
		April 1, 2011	Changes		April 30, 2011			Estimated Sources	Unused	Projected Available
		Beginning Fund Balance	Apr. 2011 Sources	Apr. 2011 Uses	Ending Fund Balance	Reserved/ Designated	Unreserved/ Undesignated	Remaining FY2011	Budget FY2011	Fund Balance April 30, 2011
208	Limited Tax P/I and Refunding Bond 2006	699,941	14,327	-	714,268	-	714,268	44,670	633,412	125,526
211	Limited Tax Permanent Improvement Bond 2007	49,397	1,032	-	50,429	-	50,429	(351)	47,399	2,679
212	Limited Tax Refunding & P/I Bond 2008	243,589	8,803	-	252,392	-	252,392	24,687	266,306	10,773
214	Limited Tax Refunding & P/I Bond 2009	543,244	12,599	-	555,843	-	555,843	35,334	560,305	30,872
215	Limited Tax P/I Build America Bond 2009B	266,271	2,209	-	268,480	-	268,480	248,785	296,425	220,840
224	Unlimited Tax Road Bond 2001	-	-	-	-	-	-	23,382	36,925	(13,543)
225	Unlimited Tax Road and Refunding Bond 2004	1,058,657	26,566	-	1,085,223	-	1,085,223	80,271	1,138,695	26,799
226	Unlimited Tax Road and Refunding Bond 2005	923,659	24,927	-	948,586	-	948,586	74,109	874,044	148,651
227	Unlimited Tax Road Bond 2006	288,577	6,280	-	294,857	-	294,857	18,266	305,362	7,761
230	Unlimited Tax Road and Refunding Bond 2007	1,299,496	24,062	-	1,323,558	-	1,323,558	74,625	1,373,519	24,664
231	Unlimited Tax Road Bond 2008	768,283	17,588	-	785,871	-	785,871	51,010	819,860	17,021
233	Unlimited Tax Road & Refunding Bond 2009	266,992	17,604	-	284,596	-	284,596	54,546	311,319	27,823
234	Unlimited Tax Road Build America Bond 2009B	63,057	685	-	63,742	-	63,742	138,584	167,090	35,236
242	Tax Notes Series 2004	7,397	11,094	-	18,491	-	18,491	37,655	6,000	50,146
243	Tax Notes Series 2006	176,782	13,808	-	190,590	-	190,590	44,516	102,800	132,306
305	Unlimited Tax Refunding Bond 2001	-	-	-	-	-	-	50,281	41,520	8,761
360	Unlimited Tax Refunding Bonds 2011 DS	(93,508)	10,708	-	(82,800)	-	(82,800)	(237,903)	314,929	(635,632)
380	Limited Tax Refunding Bonds 2011 DS	(131,231)	1,585	-	(129,646)	-	(129,646)	(35,342)	145,401	(310,389)
	Total Debt Service Funds	7,942,914	238,088	-	8,181,002	-	8,181,002	882,459	9,101,053	(37,592)
Capital Projects Fund:										
402	Limited Tax P/I Bond Series 1999A	632	2	-	634	-	634	469	322	781
403	Limited Tax P/I Bond Series 2000	62,916	6	-	62,922	-	62,922	(60)	62,781	81
404	Limited Tax P/I Bond Series 2001	1,331,040	1,107	-	1,332,147	-	1,332,147	(6,027)	1,035,809	290,311
405	Limited Tax P/I Bond Series 2002	1,739,324	2,006	2,661	1,738,669	14,239	1,724,430	(13,308)	1,404,712	306,410
406	Limited Tax P/I and Refunding Bond Series 2004	182,367	19	-	182,386	161,189	21,197	33	20,451	779
407	Limited Tax P/I Bond Series 2005	769,322	74	-	769,396	635,309	134,087	(910)	121,035	12,142
408	Limited Tax P/I Bond Series 2006	681,039	56	120,018	561,077	39,460	521,617	(697)	671,832	(150,912)
411	Limited Tax P/I Bond Series 2007	707,537	65	17,501	690,101	326,868	363,233	1,071	220,792	143,512
412	Limited Tax P/I and Refunding Bond 2008 07PROJ	788,919	71	54,082	734,908	834,177	(99,269)	134	22,252	(121,387)
413	Limited Tax P/I and Refunding Bond 2008 03PROJ	1,184,651	106	156,500	1,028,257	371,831	656,426	2,878	653,753	5,551
414	Limited Tax Refunding & P/I Bond Series 2009	12,462,104	2,955	7,278	12,457,781	11,942,965	514,816	(10,297)	445,896	58,623
415	Limited Tax P/I Build America Bond Series 2009B	852,018	97	11,471	840,644	159,931	680,713	3,650	661,736	22,627
421	Unlimited Tax Road Bond 1999	3,094,477	1,860	-	3,096,337	2,281,274	815,063	(5,528)	675,389	134,146
422	Unlimited Tax Road Bond 1999A	1,273,242	517	-	1,273,759	982,827	290,932	(1,758)	234,119	55,055

COLLIN COUNTY, TEXAS

Unaudited Changes in Fund Balance and Projected Fund Balance by Fund

For the Month Ending April 30, 2011 and Projected Fiscal Year Ending 2011

Fund #	Fund Name	Current						Projected		
		April 1, 2011	Changes		April 30, 2011			Estimated Sources	Unused	Projected Available
		Beginning Fund Balance	Apr. 2011 Sources	Apr. 2011 Uses	Ending Fund Balance	Reserved/ Designated	Unreserved/ Undesignated	Remaining FY2011	Budget FY2011	Fund Balance April 30, 2011
423	Unlimited Tax Road Bond 2000	2,220,930	2,396	100,000	2,123,326	962,431	1,160,895	(79,342)	725,850	355,703
425	Unlimited Tax Road Bond 2004	5,889,207	8,728	44,849	5,853,086	278,577	5,574,509	(60,969)	5,724,663	(211,123)
426	Unlimited Tax Road Bond 2005	3,078,838	284	-	3,079,122	1,321,475	1,757,647	624	1,357,845	400,426
427	Unlimited Tax Road Bond 2006	4,975,423	7,323	235,439	4,747,307	2,885,447	1,861,860	(47,448)	1,293,583	520,829
428	Unlimited Tax Road Bond 1995	388,440	2,546	-	390,986	155,999	234,987	(17,749)	140,291	76,947
430	Unlimited Tax Road Bond 2007	12,103,908	4,385	15,583	12,092,710	3,374,593	8,718,117	(14,679)	7,895,827	807,611
431	Unlimited Tax Road Bond 2008 03PROJ	5,411,233	1,409	400	5,412,242	4,452,139	960,103	(5,237)	869,633	85,233
432	Unlimited Tax Road Bond 2008 07PROJ	14,035,128	19,977	-	14,055,105	4,262,867	9,792,238	(137,080)	8,648,690	1,006,468
433	Unlimited Tax Road and Refunding Bond 2009	6,390,406	589	-	6,390,995	1,285,000	5,105,995	(640)	4,913,673	191,682
434	Unlimited Tax Road Build America Bond 2009B	1,673,225	154	-	1,673,379	1,450,000	223,379	(468)	217,015	5,896
441	Tax Notes Series 2002	1,090,362	710	-	1,091,072	-	1,091,072	(184)	966,349	124,539
442	Tax Notes Series 2005	6,173,444	566	43,560	6,130,450	2,084,001	4,046,449	28,830	3,875,259	200,020
443	Tax Notes Series 2006	7,003,511	8,163	133,717	6,877,957	317,603	6,560,354	(43,406)	5,560,269	956,679
445	Capital Improvement Tax Notes Series 2001	494,748	46	-	494,794	-	494,794	(413)	303,513	190,868
446	Capital Improvement Tax Notes Series 2001A	185,232	17	-	185,249	-	185,249	(73)	107,782	77,394
499	Permanent Improvements	37,168,370	10,381	2,411,438	34,767,313	20,846,485	13,920,828	(2,163)	9,080,474	4,838,191
	Total Capital Projects Funds	133,411,993	76,615	3,354,497	130,134,111	61,426,687	68,707,424	(410,747)	57,911,595	10,385,082
	Total Governmental Funds	396,565,001	5,200,284	19,336,743	382,428,542	92,489,230	289,939,312	32,477,192	165,661,927	156,754,577
	Enterprise Fund									
599	Collin County Toll Road Authority	(403,050)	232	27,375	(430,193)	647,375	(1,077,568)	(2,347)	2,280,483	(3,360,398)
	Internal Service Funds:									
501	Liability Insurance	775,955	111	19,520	756,546	29,437	727,109	936,206	839,588	823,727
502	Workers Compensation Insurance	143,842	67	69,894	74,015	-	74,015	525,202	501,824	97,393
503	Flexible Benefit	203,473	262,406	277,519	188,360	-	188,360			
504	Unemployment Assessment	689,903	61	52,240	637,724	-	637,724	81,159	80,073	638,810
505	Insurance Claim	14,710,046	339,402	2,057,782	12,991,666	1,767	12,989,899	657,211	8,621,678	5,025,432
506	Employee Paid Benefits	(6,690)	30,439	41,613	(17,864)	-	(17,864)			
507	Animal Safety	1,433,474	235,878	51,060	1,618,292	20,683	1,597,609	563,298	359,138	1,801,769
	Total Internal Service Funds	17,950,003	868,364	2,569,628	16,248,739	51,887	16,196,852			

COLLIN COUNTY, TEXAS

Unaudited Changes in Fund Balance and Projected Fund Balance by Fund

For the Month Ending April 30, 2011 and Projected Fiscal Year Ending 2011

Fund #	Fund Name	Current					Projected		
		April 1, 2011	Changes		April 30, 2011		Estimated Sources	Unused	Projected Available
		Beginning Fund Balance	Apr. 2011 Sources	Apr. 2011 Uses	Ending Fund Balance	Reserved/ Designated	Remaining FY2011	Budget FY2011	Fund Balance April 30, 2011
	Grand Total All Funds	\$ 414,111,954	\$ 6,068,880	\$ 21,933,746	\$ 398,247,088	\$ 93,188,492	\$ 305,058,596		

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances
and Statement of Receipts and Disbursements by Fund
For the Seven Months Ended April 30, 2011

Fund Name	Fund Number	Beginning Balance April 1, 2011	Apr. 2011 Receipts	Apr. 2011 Disbursements	Ending Balance April 30, 2011
General Fund	001	\$ 208,354,847	\$ 24,758,507	\$ 32,705,445	\$ 200,407,909
Special Revenue Funds:					
Road And Bridge	010	15,402,998	1,863,310	2,998,707	14,267,601
Farm To Market	011	20,195	2	-	20,197
Lateral Road	012	614,324	57	-	614,381
Judicial Appellate Fund	013	149,549	5,043	-	154,592
Air Check Texas	014	523	-	-	523
Court Reporters Fund	015	32,648	15,063	908	46,803
Tax A/C Motor Vehicle Tax	017	1,905	-	-	1,905
Juvenile Probation	018	3,967,063	546,181	1,036,398	3,476,846
Pre-Trial Release	019	70,510	5,284	-	75,794
Jury Fund	020	1,053,804	56,024	96,314	1,013,514
Law Library	021	1,997,955	88,641	69,010	2,017,586
Myers Park Operating	022	469,121	40,568	69,716	439,973
Farm Museum Memorial	023	10,599	-	-	10,599
Open Space Parks	024	2,759	-	-	2,759
Co Clrk Rec Mgmt & Pres	025	2,595,392	111,008	107,716	2,598,684
Dist Clrk Rec Mgmt & Pres	026	594,979	6,154	7,432	593,701
Juvenile Delinquency Prevention	027	110	-	-	110
Justice Court Technology	028	720,828	27,840	27,013	721,655
Courthouse Security	029	402,565	22,874	160,428	265,011
Code Inspection Fund	030	235,443	46,179	45,464	236,158
Economic Development 2001	031	14,445	1	-	14,446
Dangerous Wild Animal	032	3,425	-	-	3,425
Contract Elections	033	963,654	431,127	277,716	1,117,065
Chapter 19 Fund	034	-	-	-	-
Election Equipment	035	13,168	-	-	13,168
Sheriffs Drug Forfeiture	036	114,766	13,753	8,131	120,388
DA Drug Forfeiture	037	293,579	1,890	-	295,469
DA Service Fee	038	205,294	6,200	878	210,616
Myers Park Foundation	039	31,053	3	-	31,056
Healthcare Foundation	040	10,380,292	4,446,181	4,623,697	10,202,776
Juvenile Alternative Ed	041	69,516	26,187	41,344	54,359
Child Abuse Prevention	042	1,874	-	-	1,874
County Rec Mgmt & Pres	044	1,157,941	25,407	19,149	1,164,199
Juvenile OCSOP	045	312,245	18,600	-	330,845
Court Initiated Guardianship	047	83,647	1,280	-	84,927
DA Deferred Prosec Prgm	049	140,421	4,377	-	144,798
Drug Court Program Fund	050	91,811	16,079	1,899	105,991
SCAAP Fund	051	1,544,031	142	-	1,544,173
County Courts Technology Fund	052	13,848	27	-	13,875
District Courts Technology Fund	053	166	75	13	228
CCL Fee Prog Excess Distribution	054	221,023	-	-	221,023
CCLC Court Records Preservation	055	65,216	3,006	-	68,222
District Clerk Court Records Preservation	056	109,564	7,014	-	116,578
Justice Court Courthouse Security	058	-	127,479	-	127,479
Federal Grants Fund	101	(12,832)	12,049	12,728	(13,511)
Bioterrorism Grant	102	(98,412)	92,453	117,513	(123,472)
Federal Homeland Security Grant	103	(73,123)	19,600	-	(53,523)
City Readiness Initiative	104	(14,415)	12,225	16,939	(19,129)
LLEBG 2003	106	-	-	-	-
Healthcare Grants	108	(388,110)	206,765	164,335	(345,680)
2007 Justice Assistant Grant	110	-	-	-	-
CPS Board Grants	112	(22,315)	12,098	-	(10,217)
2008 Justice Assist Grant	113	-	-	-	-
2009 Justice Assist Grant	114	35,910	5	-	35,915
2009 JAG Recovery Act	115	173,054	22	-	173,076
DSHS Grant	116	(37,434)	23,887	56,077	(69,624)
2010 Justice Assist Grant	117	38,160	5	-	38,165

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances
and Statement of Receipts and Disbursements by Fund
For the Seven Months Ended April 30, 2011

Fund Name	Fund Number	Beginning Balance April 1, 2011	Apr. 2011 Receipts	Apr. 2011 Disbursements	Ending Balance April 30, 2011
Private Sector Healthcare Grant	161	51,400	57,001	15,594	92,807
State Grants Fund	180	31,420	-	14,790	16,630
TCEQ Grant Fund	181	60,907	-	-	60,907
Juv Acct Inc Block Grant	182	-	-	-	-
RTR - Wylie Project (FM 1378)	183	4,201,163	387	-	4,201,550
RTR - Outer Loop PH3 75-121	184	11,437,905	1,196,017	2,390,786	10,243,136
Leose Education	198	184,780	29,118	27,328	186,570
Total Special Revenue Funds		59,742,307	9,624,688	12,408,023	56,958,972
Debt Service Funds:					
Lim Tax Perm Imp 2001 DS	204	-	-	-	-
Ltd Tax Perm Imp 2002 DS	205	346,739	17,645	9,600	354,784
Ltd Tax Pi & Rfnd 2004 DS	206	168,527	16,170	8,700	175,997
Lmtd Tax P/I & Rfd 2005 DS	207	980,743	78,806	42,000	1,017,549
Lmtd Tax Perm Imp Bd 2006 DS	208	694,666	36,251	19,300	711,617
Ltd Tax Perm Imp 2007 DS	211	49,017	2,622	1,400	50,239
Ltd Tax Ref & PI 2008 DS	212	240,341	22,318	11,900	250,759
Ltd Tax Ref & PI 2009 DS	214	538,602	31,909	17,000	553,511
Ltd Tax PI BAB 2009B DS	215	265,463	5,611	3,000	268,074
Unlm Road Bond 2001 DS	224	-	-	-	-
Unlmted Tax Rd/Rfd 2004 DS	225	1,048,866	67,337	35,900	1,080,303
Unlmted Rd & Rfd 2005 DS	226	914,470	63,198	33,700	943,968
Unlmted Tax Rd Bds 2006 DS	227	286,264	15,930	8,500	293,694
Unltd Tax Rd/Rfd 2007 DS	230	1,290,640	60,867	32,400	1,319,107
Unltd Tax Rd Bds 2008 DS	231	761,803	44,512	23,700	782,615
Unltd Tax Rd/Refdg Bds 2009 DS	233	260,481	20,843	-	281,324
Unltd Tax Rd Bds BAB 2009 DS	234	62,804	811	-	63,615
Tax Notes Series 2004 DS	242	3,294	25,835	12,700	16,429
Tax Notes Series 2006 DS	243	171,681	35,045	18,700	188,026
Unlm Tax Rfd Ser 2001 DS	305	-	-	-	-
Unlimited Tax Refunding Bonds 2011 DS	360	(97,468)	12,678	-	(84,790)
Limited Tax Refunding Bonds 2011 DS	380	(131,817)	1,876	-	(129,941)
Total Debt Service Funds		7,855,116	560,264	278,500	8,136,880
Capital Projects Funds:					
Ltd Tax Perm Improve 99a	402	31,293	2	-	31,295
Ltd Tax Perm Imp 2000	403	64,157	6	-	64,163
Lmtd Tax P/I Series '01	404	1,331,040	1,107	-	1,332,147
Ltd Tax Perm Imp 2002	405	1,739,324	5,006	5,661	1,738,669
Ltd Tax Perm Imp 2004	406	202,294	19	-	202,313
Lmtd Tax Perm Imp 2005	407	802,067	74	-	802,141
Lmtd Tax Perm Imp Bds '06	408	706,531	125,056	245,018	586,569
Ltd Tax Perm Imp 2007	411	707,537	18,065	35,501	690,101
Ltd Tx Ref&Pi 2008 07proj	412	788,919	54,171	108,182	734,908
Ltd Tx Ref&Pi 2008 03proj	413	1,200,918	151,706	308,100	1,044,524
Ltd Tax Ref & PI 2009	414	12,689,488	9,955	14,278	12,685,165
Ltd Tax PI BAB 2009B	415	1,071,975	64,197	127,978	1,008,194
Unlimited Road Bond 99	421	2,351,105	1,860	-	2,352,965
Unlimited Road Bond 99a	422	676,056	517	-	676,573
Unlimited Road Bond 00/01	423	2,220,930	38,096	135,700	2,123,326
Unlmted Tax Rd Bonds 2004	425	5,889,207	4,477,134	4,513,255	5,853,086
Unlmted Tax Road Bond 2005	426	3,078,838	284	-	3,079,122
Unlmted Tax Road Bds '06	427	4,987,935	234,623	454,848	4,767,710
Unlimited Road Bond 95/97	428	388,440	2,546	-	390,986
Unltd Tax Rd Bds 2007	430	12,089,409	1,359,485	1,370,683	12,078,211
Unltd Tx Rd Bds 08 03proj	431	5,411,233	1,909	900	5,412,242
Unltd Tx Rd Bds 08 07proj	432	14,047,529	19,977	-	14,067,506
Unltd Tax Rd/Refdg Bds 2009	433	6,390,406	589	-	6,390,995
Unltd Tax Rd Bds BAB 2009	434	1,673,225	12,954	12,800	1,673,379
Tax Notes Series 2002	441	1,090,362	710	-	1,091,072
Tax Notes Series 2004	442	6,173,444	44,566	87,560	6,130,450

Collin County, Texas

Unaudited Balances of Cash and Investments - Beginning and Ending Balances
and Statement of Receipts and Disbursements by Fund
For the Seven Months Ended April 30, 2011

Fund Name	Fund Number	Beginning Balance April 1, 2011	Apr. 2011 Receipts	Apr. 2011 Disbursements	Ending Balance April 30, 2011
Tax Notes 2006	443	7,003,511	141,663	267,217	6,877,957
Capital Improvement Tn 01	445	494,748	46	-	494,794
Capital Imp T/N 01a	446	185,232	17	-	185,249
Permanent Improvement	499	20,454,682	32,415,381	34,696,149	18,173,914
Total Capital Projects Funds		<u>115,941,835</u>	<u>39,181,721</u>	<u>42,383,830</u>	<u>112,739,726</u>
 Total Governmental Funds		 <u>391,894,105</u>	 <u>74,125,180</u>	 <u>87,775,798</u>	 <u>378,243,487</u>
 Internal Service Funds					
Liability Insurance	501	1,220,498	19,611	39,020	1,201,089
Workers' Compensation Ins	502	781,816	124,211	194,038	711,989
Flexible Benefits	503	203,473	308,951	324,064	188,360
Unemployment Insurance	504	689,903	51,661	103,840	637,724
Insurance Claim	505	15,565,318	3,731,652	5,450,033	13,846,937
Employee Paid Benefits	506	(6,690)	30,439	41,613	(17,864)
Animal Safety Fund	507	308,959	208,161	178,925	338,195
Total Internal Service Funds		<u>18,763,277</u>	<u>4,474,686</u>	<u>6,331,533</u>	<u>16,906,430</u>
 Enterprise Fund					
Collin County Toll Road Authority	599	2,493,757	232	27,375	2,466,614
Total Enterprise Fund		<u>2,493,757</u>	<u>232</u>	<u>27,375</u>	<u>2,466,614</u>
 Trust and Agency Funds:					
Direct Deposit Clearing	698	-	1,506,395	1,506,395	-
Weekly Tax	699	-	1,198,220	1,198,220	-
State Fees Agency	701	1,068,602	619,318	1,297,263	390,657
Unclaimed Holdings	702	537,048	2,028	201	538,875
Bail Security	703	174,709	-	-	174,709
DA Seized Funds Registry	704	3	-	-	3
OPEB Funding Trust	705	-	-	-	-
County Clerk - Other	730	1,603,677	616,805	-	2,220,482
County Clerk - Trust	731	10,161,160	-	-	10,161,160
Juvenile Probation	732	6,419	10,371	13,075	3,715
Jail Case Coordinator	733	4,642	-	-	4,642
Jail Commissary	734	1,284,409	-	-	1,284,409
District Clerk	735	1,805,559	420,109	-	2,225,668
District Clerk - Trust	736	3,622,399	74,917	329,157	3,368,159
Inmate Trust	737	81,085	-	-	81,085
DA Hot Checks	738	84,991	-	-	84,991
DA Trust Unclaimed Restitution	739	-	-	-	-
Sheriff	740	-	-	-	-
Constable 1	741	3,458	-	-	3,458
Constable 2	742	660	-	-	660
Constable 3	743	91,275	-	-	91,275
Constable 4	744	2,740	-	-	2,740
JP 1	745	19,085	122,924	122,924	19,085
JP 2	746	21,521	74,289	74,289	21,521
JP 3-1	747	10,315	84,369	84,369	10,315
JP 3-2	748	16,508	40,852	40,852	16,508
JP 4	749	253,893	149,059	149,059	253,893
Tax Assessor/Collector	750	15,903,177	-	-	15,903,177
Child Protective Board	780	148,821	4,446	2,927	150,340
CSCD	781	904,840	-	-	904,840
CSCD - Operating	650-658	3,527,410	1,047,479	1,109,220	3,465,669
Total Trust and Agency Funds		<u>41,338,406</u>	<u>5,971,581</u>	<u>5,927,951</u>	<u>41,382,036</u>
 Total - All Accounts		 <u>\$ 454,489,545</u>	 <u>\$ 84,571,679</u>	 <u>\$ 100,062,657</u>	 <u>\$ 438,998,567</u>

Collin County, Texas
Unaudited Year to Date Schedule of Transfers
For the Seven Months Ended April 30, 2011

	Transfers In	Transfers Out
<u>General Fund</u>		
Transfers to Juvenile Probation	\$ -	\$ 8,450,000
Transfers to Pre-Trial Release	-	20,000
Transfers to Myers Park	-	300,000
Transfers to Courthouse Security	-	200,000
Transfers to Code Inspection	-	385,000
Transfers from District Attorney Service Fee	15,633	-
Total General Fund	<u>15,633</u>	<u>9,355,000</u>
<u>Special Revenue Funds</u>		
<u>Juvenile Probation</u>		
Transfers from General Fund	8,450,000	-
Transfers from Juvenile OCSOP	15,070	-
<u>Pre-Trial Release</u>		
Transfers from General Fund	20,000	-
<u>Myers Park</u>		
Transfers from General Fund	300,000	-
<u>Courthouse Security</u>		
Transfers from General Fund	200,000	-
Transfers to Justice Court Courthouse Security	-	127,479
<u>Code Inspection</u>		
Transfers from General Fund	385,000	-
<u>District Attorney Service Fee</u>		
Transfers to General Fund	-	15,633
<u>Juvenile OCSOP</u>		
Transfers to Juvenile Probation	-	15,070
<u>Justice Court Courthouse Security</u>		
Transfers from Courthouse Security	127,479	-
Total Special Revenue Funds	<u>9,497,549</u>	<u>158,182</u>
<u>Debt Service Funds</u>		
<u>Limited Tax Permanent Improvement 2001 DS</u>		
Transfers to Limited Tax Refunding Bond 2011 DS	-	29,900
<u>Unlimited Tax Road Bond 2001 DS</u>		
Transfers to Unlimited Tax Road Bond 2011 DS	-	38,962
<u>Unlimited Tax Refunding Bond 2001 DS</u>		
Transfers to Unlimited Tax Refunding Bond 2011 DS	-	161,795
<u>Unlimited Tax Refunding Bond 2001 DS</u>		
Transfers from Unlimited Tax Road Bond 2001 DS	38,962	-
Transfers from Unlimited Tax Refunding Bond 2001 DS	161,795	-
<u>Limited Tax Refunding Bond 2011 DS</u>		
Transfers from Limited Tax Permanent Improvement Bond 2001 DS	29,900	-
Total Debt Service Funds	<u>230,657</u>	<u>230,657</u>
Total Transfers	<u>\$ 9,743,839</u>	<u>\$ 9,743,839</u>

Collin County, Texas
Unaudited Schedule of Long-Term Debt
April 30, 2011

Fund	Fund Name		Interest Rates	Date Issued	Maturity	Due as of April 30, 2011
204	Limited Tax Permanent Improvement Bond 2001	*	4.000% to 5.000%	2001	2011	-
205	Limited Tax Permanent Improvement Bond 2002		4.150% to 5.625%	2002	2012	1,250,000
206	Limited Tax Permanent Improvement and Refunding Bond 2004		2.250% to 4.500%	2004	2024	9,330,000
207	Limited Tax Permanent Improvement and Refunding Bond 2005		3.000% to 5.000%	2005	2025	43,270,000
208	Limited Tax Permanent Improvement Bond 2006		4.000% to 5.000%	2006	2026	28,285,000
211	Limited Tax Permanent Improvement Bond 2007		4.250% to 5.000%	2007	2027	1,935,000
212	Limited Tax Refunding and Permanent Improvement Bond 2008		3.625% to 5.000%	2008	2028	11,965,000
214	Limited Tax Refunding and Permanent Improvement Bond 2009		2.000% to 5.000%	2009	2025	27,945,000
215	Limited Tax Permanent Improvement Build America Bond 2009B		2.000% to 5.000%	2009	2029	9,990,000
224	Unlimited Tax Road Bond 2001	*	4.000% to 5.000%	2001	2011	-
225	Unlimited Tax Road and Refunding Bond 2004		2.000% to 5.000%	2004	2024	29,205,000
226	Unlimited Tax Road and Refunding Bond 2005		3.000% to 5.000%	2005	2025	34,995,000
227	Unlimited Tax Road Bond 2006		4.000% to 5.000%	2006	2026	13,325,000
230	Unlimited Tax Road and Refunding Bond 2007		4.000% to 5.000%	2007	2027	58,030,000
231	Unlimited Tax Road Bond 2008		4.000% to 5.500%	2008	2028	37,225,000
233	Unlimited Tax Road and Refunding Bond 2009		2.000% to 5.000%	2009	2025	17,140,000
234	Unlimited Tax Road Build America Bond 2009B		4.600% to 6.300%	2009	2029	5,590,000
242	Tax Notes Series 2004	*	2.250% to 3.250%	2004	2011	-
243	Tax Notes Series 2006		4.000% to 5.000%	2006	2013	4,890,000
305	Unlimited Tax Refunding Bond 2001	*	4.000% to 5.000%	2001	2011	-
360	Unlimited Tax Refunding Bond 2010		2.000% to 5.000%	2010	2020	14,610,000
380	Limited Tax Refunding Bond 2010		2.000% to 4.000%	2010	2017	8,010,000
						<u>\$ 356,990,000</u>

* Paid off this fiscal year.